# CHAPTER 5

# **CHAPEL FUND ACCOUNTING (PART 2)**

The accounting procedures for a Command Religious Program (CRP) chapel fund for 1 month were covered in the preceding chapter. A completed Receipts and Expenditures Record is shown in figure II-5-1 summarizing the transactions for the month of August 1980 (fiscal year 1980). This chapter will be a continuation of the transactions for September 1980 (fiscal year 1980) and October 1980 (fiscal year 1981) for the same chapel fund.

After making the closing entries on the Receipts and Expenditures Record for the month of September, the quarterly and annual Statements of Operations and Net Worth will be explained. These two reports provide a summary of the monetary transactions of the fund and indicate the net worth of the fund at the close of the quarter and fiscal year.

The format for this chapter will be the same as for the last chapter. Transactions will be explained on a day-to-day basis as they occurred during the month of September. However, the transactions will not be explained in as much detail as in the previous chapter, and the transactions for October will be given in an abbreviated format.

# ACCOUNTING APPLICATION (SEPTEMBER)

Before proceeding to the daily transactions for the month of September 1980 (fiscal year 1980), a short review is provided in the next few numbered sections.

1. Name and address of command—Naval Education and Training Program Development

Center (NAVEDTRAPRODEVCEN or NET-PDC), Pensacola, Florida 32509.

- 2. Commanding officer—Isaac M. Captain, CAPT, USN.
- 3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN.
- 4. Assistant chaplain (Roman Catholic)—Jerry E. Brown, LT, CHC, USNR.
- 5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.
- 6. Roman Catholic account custodian—Marvin R. Smithers, RPC, USN.
- 7. Protestant account custodian—Alice L. Ship, RP2, USN.

Additional guidelines or requirements will be explained as needed during the course of September's daily transactions.

#### **SEPTEMBER 1, 1980**

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month. After thoroughly checking the transactions for the month of August, he starts a new Receipts and Expenditures Record for the month of September as shown in figure II-5-2. The beginning balances shown in the ROMAN CATHOLIC ACCOUNT (\$1,880.37), the PROTESTANT ACCOUNT (\$2,254.18), and the COMPOSITE BALANCE (\$4,134.55) are brought forward from the "8/31 Balance Forward" line of the Receipts and Expenditures Record for the month of August shown in figure II-5-1.

| (MAME OF COMMAND)       |            |         |                          |           |            |                    | PERIOD: FROM / AUG                                | FROM I AUG BO TO SI AUG BO FY BO |
|-------------------------|------------|---------|--------------------------|-----------|------------|--------------------|---|----------------------------------|
|                         | ļ          | ROMAN C | ROMAN CATHOLIC ACCOUNT   | TNUC      | PROTE STAI | PROTESTANT ACCOUNT | OTHER ACCOUNT                                     | F                                |
| DESCRIPTION             | CHECK P.O. |         | RECEIPTS EXPEND. BALANCE | LANCE REC | EIPTS EXF  | END. BALA          | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | COMPOSITE RALANCE                |
| BALANCE BROUGHT FORWARD |            |         | 103                      | 1052.28   | -          | 1214 Q             | 8   |                                  |
| SUNDAY COLLECTIONS      |            | 285.23  |                          | 1         | 287 61     | 77.7071            | 2.5   | 2207.29                          |
| ECUMENICAL BOOKSTORE    | 522 6-75   | ↓_      | 25.00                    | 4-        |            | 77.77              | 76.   | 2835.08                          |
| 8/7 cmo club            | 523 P-82   | 2       | 761                      | 15 6761   |            | 1361 1361          | 70.   | 2760.08                          |
| SUNDAY COLLECTIONS      | +-         | 221.18  |                          |           | 2 EA OF    | 174.34 (1333.00    | 00.00   | 2617.57                          |
| ECUMENICAL BOOKSTORE    | 524 P-81   | 1       |                          | - 1       |            | 1000.71            | 16.   | 3089.60                          |
| ٧                       |            |         | 300 000                  | 69.69     | <u> </u>   | 63.00/542.4        | 16:   | 3026.60                          |
|                         | 526 0.93   | 0 60    | 40.001483.07             | 15.07     |            | 1542.91            | 16.   | 2826.60                          |
| ,                       |            | 325 10  |                          | 1600.00   |            | 100.00/442.91      | 16  | 2726.60                          |
|                         | 527 6-77   | 1       | 200                      | _         | 304.70     | 1745.37            | 13%   | 335%./6                          |
|                         |            | 20100   | -                        |           |            | 1745.37            | 37  | 3154.16                          |
|                         | 52 A C-78  | 4-      | 3                        |           | 271.15     | 20/6.52            | 75  | 3666.31                          |
| TIONS                   | AR-A       | 2 00 CA | 20.00                    | _1        | _          | 50.00 1966.52      | 52  | 3566.31                          |
|                         | 67-0 C-79  | _       |                          | _         | 309.12     | 2275.68            | 49  | 4174.93                          |
| Т                       | 347 6-85   |         | 18.92 1880.37            | 0.37      | 7          | 21.46 2254.18      | 1/8   | 4134.55                          |
|                         | ++         |         |                          |           |            | -                  |   |                                  |
|                         | -          |         |                          |           |            |                    |   |                                  |
| TOTAL                   |            | 10 0261 | C#2 03,000               |           |            |                    |   |                                  |
| BALANCE FORWARD         |            | 5.2%    | 77.676                   | 1/4/ /6.0 | _          | 3/6.97 2254.18     | 89  | 4134.55                          |
|                         | -          |         | 200                      | 1680.37   | -          | 2254.18            | 80  | 4134.55                          |
|                         | -          |         | -                        | +         | +          |                    |   |                                  |
|                         |            |         |                          | +         | +          | +                  |   |                                  |
|                         |            |         | -                        | -         | +          | _                  |   |                                  |
|                         |            |         |                          | _         | _          | _                  | _   |                                  |

Figure II-5-1,—Receipts and Expenditures Record (Summary of all Transactions for August 1980).

|          |                     |                | 8             | CE IPTS A              | O EXPENDI     | RECEIPTS AND EXPENDITURES RECORD | ORD                |               | PER10D:       | FROM /  | SEP 80 1      | PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80 |       |
|----------|---------------------|----------------|---------------|------------------------|---------------|----------------------------------|--------------------|---------------|---------------|---|---------------|--|-------|
| NE       | NET PDC CHAPEL FUND |                |               |                        |               |                                  | 1                  |               |               |   |               |  |       |
| (NAME    | OF COMMAND)         |                | DOMAN         | DOMAN CATHOLIC ACCOUNT | ACCOUNT       | PROTE                            | PROTESTANT ACCOUNT | COUNT         | OTHE          | OTHER ACCOUNT   |               |  |       |
|          |                     |                |               |                        | 3000          | 21012                            | EXPEND.            | BALANCE       | RECEIPTS      | AND BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE |               | COMPOSITE BALANCE                        |       |
| DATE     | DESCRIPTION         | NO. NO.        |               | TS EXPEN               | SALAMUE       | NECE 1                           |                    | 2254.18       |               |   |               | 4/34.55                                  |       |
|          | RAIANC              |                | _             | +                      | 1680.3/       |                                  |                    |               |               |   |               |  |       |
|          |                     |                | _             | +                      | +             | 1                                | -                  |               |               |   |               |  |       |
|          |                     |                | _             | -                      | 1             | 1                                | -                  |               |               |   |               |  |       |
|          |                     |                | 4             | -                      | 1             |                                  | +                  |               |               |   |               |  |       |
|          |                     |                |               | -                      | 4             | 1                                | 1                  |               |               |   |               |  |       |
|          |                     |                | -             |                        | -             | _                                | 1                  | 1             |               |   |               |  |       |
|          |                     |                | _             | _                      |               | -                                | 4                  | 1             |               |   |               |  |       |
|          |                     | +              | +             | -                      | -             |                                  |                    |               |               | 1   | Ī             |  |       |
|          |                     | +              | $\downarrow$  | +                      | -             | _                                | -                  |               |               |   | 1             |  |       |
|          |                     | -              | $\frac{1}{1}$ | $\frac{1}{1}$          | +             | 1                                | -                  | _             |               |   |               |  |       |
| <u> </u> |                     | _              | -             | +                      | $\frac{1}{1}$ | +                                | -                  |               | _             |   |               |  | _     |
| <u> </u> |                     |                | -             | -                      | $\frac{1}{1}$ | 1                                | +                  | -             |               |   |               |  |       |
|          |                     |                |               | -                      | 1             | +                                | -                  | -             | -             |   |               |  |       |
|          |                     | _              | _             |                        |               |                                  | +                  | 1             | 1             |   |               |  |       |
| _        |                     | <del> </del> - | $\frac{1}{1}$ | -                      | -             |                                  |                    | -             |               | 1   |               |  |       |
| _        |                     | +              | $\frac{1}{1}$ | +                      | -             | -                                | _                  |               | _             | 1   |               |  | 1     |
| _        |                     | 1              | +             | +                      | +             | -                                | -                  |               |               |   |               |  |       |
| <u> </u> |                     | +              | +             | +                      | +             | -                                | -                  | -             | _             |   |               |  | <br>T |
|          |                     |                | +             | $\frac{1}{1}$          | 1             | -                                | -                  | -             | _             |   |               |  | 7     |
| <u></u>  |                     |                | +             | +                      | +             | +                                | -                  | -             | _             |   |               |  | _     |
| <u></u>  |                     |                | $\dashv$      | +                      | +             | +                                | +                  | -             | _             | _   |               |  | 7     |
|          |                     |                |               | 1                      | -             | +                                | +                  | 1             | -             | _   |               |  | Т     |
|          |                     | ŀ              |               |                        | -             | +                                | +                  | +             | -             | -   | _             |  |       |
|          |                     |                | -             |                        |               | -                                | 1                  | $\frac{1}{1}$ | +             | +   | -             |  |       |
|          |                     | +              | -             | -                      |               | -                                | +                  | +             | $\frac{1}{1}$ | -   |               |  |       |
|          |                     |                | -             |                        |               | _                                | -                  | +             | +             | +   | 1             |  |       |
|          |                     | 1              | +             | -                      | -             |                                  |                    | -             | 4             | -   | $\frac{1}{4}$ |  | 1     |
|          |                     | 1              | 1             | 1                      |               |                                  |                    |               |               |   |               |  |       |
|          |                     |                |               |                        |               |                                  |                    |               |               |   |               |  |       |

Figure II-5-2.—Receipts and Expenditures Record (Entry to Begin New Month).

CHECKS (LIST ON BACK IF NECESSARY)

CHAPEL FUND RECEIPT VOUCHER

30.00 \$6.00

20.00

10.00 × × \$20.00 X /

(ROTESTANT

7 SEP 80

2.00

2.00 X ( 5.00 X 6

150.00

6.00

.50 X /2 = .25 X /60 = 1.00 X /50=

- /9 X OI. .05 X 52 = = 87 × 10.

40.00

2.60

\$ 297.18

TOTAL

\$ 297.18

TOTAL

Figure II-5-3.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 7, 1980).

Figure II-5-4.—Chapel Fund Receipt Voucher (Protestant Service, September 7, 1980).

RECEIPTS AND EXPENDITURES RECORD

(NAME OF COMMAND) CHAPEL FUND

COUNTED BY Sawil allum

CERTIFIED BY Q. Z. Ship

| DATE DESCRIPTION 9/1 BALANCE BROUGHT FORWARD 9/7 SUNDAY COLLECTIONS |
|---|
|---|

Figure II-5-5.—Receipts and Expenditures Record (Sunday Collections, September 7, 1980).

### **SEPTEMBER 7, 1980**

The collections for the Sunday services were counted by two adults from each religious group (Roman Catholic and Protestant) and certified by their respective account custodians (Roman Catholic—RPC Marvin R. Smithers; and Protestant—RP2 Alice L. Ship). Figures II-5-3 and II-5-4 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-5.

### **SEPTEMBER 14, 1980**

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-6 and II-5-7 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-8.

# **SEPTEMBER 17, 1980**

The Roman Catholic Advisory Committee and Protestant Advisory Council held a working luncheon today to discuss the setting of goals for the Command Religious Program for fiscal year 1981. The Roman Catholic and Protestant accounts were charged the amounts indicated on the Purchase Orders illustrated in figures II-5-9 and II-5-10 to pay for the luncheon. A check was issued by the chapel fund administrator to cover this expense and is shown in figure II-5-11. The entry required to bring the Receipts and Espenditures Record up to date is shown in figure II-5-12.

### **SEPTEMBER 18, 1980**

A shipment of religious medals that was ordered from the Ecumenical Bookstore arrived today. Figure II-5-13 shows the Purchase Order for this transaction; figure II-5-14 shows the

check issued by the chapel fund administrator to pay for the medals. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-15.

#### **SEPTEMBER 21, 1980**

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-16 and II-5-17 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-18.

### **SEPTEMBER 26, 1980**

As indicated in Chapter 4, the Roman Catholic and Protestant groups purchase flowers from Pretty Florist at a cost of \$20 per Sunday. The cost of the flowers is divided equally between each account and is paid on the last Friday of the month. There are four Sundays in September, so the cost of the flowers is \$80. However, the two groups decided to order additional flowers for the last Sunday in September. This purchase cost the fund another \$20 and, added to the basic \$80 charge for the month, made the total cost of the flowers \$100. Figures II-5-19 and II-5-20 show the Purchase Orders for this transaction; figure II-5-21 shows the check issued by the chapel fund administrator to pay for the flowers. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-22.

# **SEPTEMBER 28, 1980**

The collections for the Sunday services were counted by two adults from each religious group and certified by their respective account custodians. Figures II-5-23 and II-5-24 show the breakdown of the monies collected. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-25.

| METPRE CHARL FUND  COLLECTION DATE TIME OPPO TIME OPPO TIME OPPO TIME OPPO ATTENDANCE ALIGIOUS GROUP SOURCE DEPOSITED DATE BR COMMENTS  |                                    |
|---|------------------------------------|
| COLLECTION  DATE  TIME  OPPOO  RELIGIOUS GROUP  ALE.  OTHER RECEIPTS  DATE  RELIGIOUS GROUP  SOURCE  DEPOSITED  DATE  BY  COMMENTS  |                                    |
| DATE  TIME  OPPO  RELIGIOUS GROUP  ATTENDANCE  OTHER RECEIPTS  DATE  RELIGIOUS GROUP  SOURCE  DATE  DATE  DATE  DATE  RELIGIOUS GROUP  SOURCE  DATE  RELIGIOUS GROUP  SOURCE  DATE  BY  | CHECKS (LIST ON BACK IF NECESSARY) |
| TIME  |                                    |
| RELIGIOUS GROUP CATMOLIC.  ATTENDANCE  24.2. 10.00  OTHER RECEIPTS  DATE  RELIGIOUS GROUP  SOURCE  DEPOSITED  25 X 202 B  1.00 X 96 a  50 A 6 a  1.00 X 96 a  1.00 X 100   |                                    |
| ### \$20.00  ### \$2 |                                    |
| DATE RECEIPTS  DATE  RELIGIOUS GROUP  SOURCE  DATE  1.00 X 32  1.01 X 102  1.01 X 102  1.01 X 102  1.01 X 102  | 2                                  |
| SOURCE  | 9                                  |
| 2.00 x 2   | 0 x 3 = 15.00                      |
| SOURCE 50 X 8   | "                                  |
| .50 % 8° = 25 % A02; ED ONTE  | 0 x 98 = 98.00                     |
| 25 X 262 = 20 X 726 = 30 X 726 =   | 0 X 8 = 4.00                       |
| 37  | 1                                  |
| 05 X 29%  |                                    |
| .01 X /02 = TOTAL TOTAL   |                                    |
|   | X 102 = 1.02                       |
|   | 5                                  |
|   | \$ 199.32                          |
| ,   |                                    |
| COUNTED BY  | Jul alem                           |

Figure II-5-6.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 14, 1980).

| CHAPEL FUND RECEIPT VOUCHER |                               | CHECKS (LIST ON BACK IF NECESSARY)                   | \$20.00                                   | 10.00 x 3 = \$0.00<br>5.00 x 8 = 46.00<br>2.00 x / = 2.00<br>1.00 x / of = (0/.00 | .50 x 2 = 1.00<br>.25 x 29 = 7.25<br>.10 x 202 = 20.20 | .01 X (P6 1.P6<br>TOTAL \$ A19. 96 | CERTIFIED BY Aberd Alleger         |
|-----------------------------|-------------------------------|--|---|---|--|------------------------------------|------------------------------------|
|                             | (NAME OF COMMAND) CHAPEL FUND | I. <u>COLLECTION</u> Address: 14 Seep 80  Time 10 30 | RELIGIOUS GROUP PROTESTANT ATTENDANCE AYE | 11. <u>OTHER RECEIPTS</u> DATE RELIGIOUS GROUP SOURCE                             | 111. DEPOSITED DATE BY                                 | IV. COMMENTS                       | COUNTED BY Three Person CONTROL CO |

Figure II-5-7.—Chapel Fund Receipt Voucher (Protestant Service, September 14, 1980).

|                                  | TO 30 SEP 80 FY 80                       |   |                    |               |  | COMPOSITE RALANCE           | בייני מערעוותני | 11 - 11                | 4/34.55                | 00 1147                 | 1111.03        | 5124.57 | 100 |  |  |
|----------------------------------|--|---|--------------------|---------------|--|-----------------------------|-----------------|------------------------|------------------------|-------------------------|----------------|---------|-----|--|--|
|                                  | PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80 |   | OTHER ACCOUNT      | CHICK ACCOUNT |  | CEIPTS EXPEND. BALANCE      |                 | _                      |                        |                         |                |         |     |  |  |
| RES RECORD                       |  |   | PROTESTANT ACCOUNT |               | NO. NO. RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. DAILANCE | TO THE WELL BALANCE KE      |                 | 2254.10                |                        | 235/.36                 | 3 36 hard 72   |         |     |  |  |
| RECEIPTS AND EXPENDITURES RECORD |  | ſ | THE PECCOUNT       |               | IPTS EXPEND. BALANCE REC                                   |                             | 1800 27         |                        | 280.76  2760.53 207 70 |                         | 2359.85 273 26 |         |     |  |  |
|                                  |  | 2 |                    | CHECK P.O.    | NO. NO. REC  |                             |                 |                        | 38                     | -                       | *              |         | -   |  |  |
| (NAME OF COMMAND) CHAPEL FUND    |  |   |                    | DESCRIPTION   | , 6  | 3/1 BALANCE BROUGHT FORWADO | 7,0             | 317 SUNDAY COLLECTIONS | 777/0                  | 2114 SUNDAY COLLECTIONS |                |         |     |  |  |

Figure II-5-8.—Receipts and Expenditures Record (Sunday Collections, September 14, 1980).

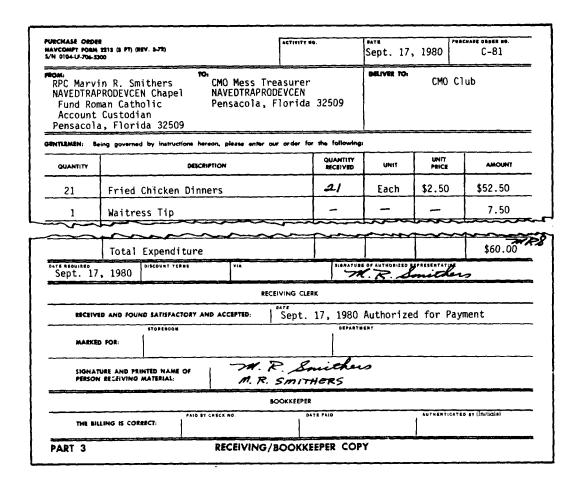


Figure II-5-9.—Purchase Order Part 3 (Roman Catholic Account, September 17, 1980).

# **SEPTEMBER 29, 1980**

During the monthly meetings of the Roman Catholic Advisory Committee and Protestant Advisory Council held on 14 September, each group decided to make a number of donations out of their respective accounts of the CRP chapel fund to various charities and organizations. Each group's transactions will be explained individually in the next few sections.

# Roman Catholic Group

The Roman Catholic Advisory Committee consulted with Chaplain Brown concerning the various organizations that they thought should

receive donations. Following the discussion with Chaplain Brown, the committee decided to recommend to the commanding officer that donations be made to the following organizations and directed RPC Smithers, when authorized, to prepare the Purchase Orders for these donations, Approval was received and the Purchase Orders were prepared on 29 September 1980.

1. <u>Marynoll Missionaries</u> —figure II-5-26 shows the Purchase Order for this transaction: figure II-5-27 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-28.

| PURCHASE CREEK<br>MAVCOMPT FORM 257<br>S/N 0104-US-704-2020         | 1 0 M GNV. 3-73   | ACTIVITY NO.                          | Sept 17 1080 | PPRCBASE                    | 94011 840 |   |   |
|---|---|---------------------------------------|--------------|-----------------------------|-----------|---|---|
| RP2 Alice R<br>NAVEDTRAPRO<br>Fund Prote<br>Custodian<br>Pensacola, | . Ship CMO Mess Trea<br>DBEVER Chapel NAVEDTRAPRODE<br>sstant Account Pensacola, Fl | surer<br>VCEN<br>orida 32509          | DELIVER 10.  | g                           | 90        |   |   |
| GPATICAEN: D.   | ne herson, plasse enter our   | order for the following:              |              |                             |           |   |   |
| QUANTITY  | DESCRIPTION   | GUANTITY                              | CBRET        | UNIT                        | AMOUNT    |   |   |
| 23  | Fried Chicken Dinners   | 23                                    | Each         | \$2.50                      | £57 50    | NAVEDTRAPRODEVCEN CHAPEL FUND<br>PENSACOLA, FLORIDA 32509 |   |
| -   | Waitress Tip  | ١                                     | ١            | ↓_                          | 200       | A V TO THE  | September 17 19 80 53.51                        |
|   |   | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ |              | 1                           | 3         | ONDER OF CMO CLL  | 13: <b>3K</b>                                   |
|   | Total Expenditure   |                                       |              |                             | K6K 00    | are hundred - twent - ni , 000%                           | 1000  |
| Sept. 17, 1980  | 1980  | Mentitul of Agrico                    | 200          | Appropriation (Action       |           | THE AMERICAN BANK   | MA DOLLARS                                      |
|   | RECEIVING CLERK   |                                       |              |                             |           | Lunchez   |   |
| HCIMID  | CTORY AND ACCUPTED:   | Sept. 17, 1980 Authorized for Payment | Authorized   | for Payment                 |           | Cacheles and 840  |   |
| MAARIEB POR   |   |                                       |              |                             |           | FOR notified Med. # 66.00                                 | M. P. Smither                                   |
| SHOMATUR<br>PERSON E  | PRINCIPAL AND PRINTED NAME OF A. C. C. C. A. A. L. C. M.D.                          |                                       |              |                             |           | 0011000   | ADMINISTRATOR                                   |
|   | BOOKKEPER   | 390                                   |              |                             | -         | Figure II-S-11 — Check Number                             |   |
| THE BILLIN  | THE BULING IS CORPECT: FALE IT CHECK NO   | 416 9418                              | -            | AUTHEN LICATED BY (Anthons) |           |   | Service Concentration of Concentration of P-86) |
| PART 3  | RECEIVING/BOOKKEEPER COPY   | KEEPER COPY                           |              |                             |           |   |   |
|   |   |                                       |              |                             |           |   |   |

ise Orders C-81 and P-86).

Figure II-5-10.—Purchase Order Part 3 (Protestant Account, September 17,

|  |                                  | 0 10 30 SEP 80 FY 80                     |                            |               |   | COMPOSITE BALANCE           |         | 4/34.55                | 47// A9                |  | 5124.57       | 40000         |
|--|----------------------------------|--|----------------------------|---------------|---|-----------------------------|---------|------------------------|------------------------|--|---------------|---------------|
|  |                                  | PERIOD: FROM 15EP 80 TO 305EP 80 FY 80   | The Account                | UTHER ACCOUNT | NO. NO. PECETPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS CYNERS | COLIT IS EAFEND, BALANCE    |         |                        |                        |  |               | -             |
|  | RECORD                           |  | PROTESTANT ACCOUNT         | 100000        | TS EXPEND. BALANCE P  |                             | 2254 /8 |                        | 2557.36                | 27 72 72   |               | 66.00 2698.72 |
|  | RECEIPTS AND EXPENDITURES RECORD |  | ROMAN CATHOLIC ACCOUNT PRO |               | XPEND. BALANCE RECEIP   |                             | 1880.37 | 2160 63 200 10         | 49/1                   | 2359.85 213 34   | 20 000        | 60.00 4477.83 |
|  | RECEI                            |  | ROMAN CAT                  | 0             | NO. RECEIPTS E  |                             |         | 780 14                 |                        | 199.32   | 76-5          | 2             |
|  |                                  |  |                            | CHECK         |   |                             | - 1     |                        |                        |  | 530           |               |
|  | NETPDC CHAPEL FUND               | GARME OF COMMAND)                        |                            |               | DESCRIPTION   | 9/1 BALANCE BROUGHT FORWARD |         | 111 SUNDAY COLLECTIONS | 9/14 SUNDAV COLLECTION | CAPTION TO THE STATE OF THE STA | 9117 CMO CLUB |               |
|  | <b>*</b>                         | S. S |                            | DATE          |   | //6                         | , 0     |                        | 5//6                   | -  | 6             |               |

Figure II-5-.2.—Receipts and Expenditures Record (Payment of Purchase Orders C-81 and P-86, September 17, 1980).

| M. R. Smithers   | Sochesters 30% (190 | NAVEDTRAPRODEVCEN CHAPEL FUND PENSACOLA, FLORIDA 32509 PAY TO THE CELEBRICAR CORDER OF FIFTY—ONE AMERICAN BANK THE AMERICAN BANK FOR CARCIE. CL.T. 36483153 651 3003 | C (Code CH) C (Sold CH) S 51.00 S 51.00 S 51.00 S 51.00 S 51.00 |                   | Socistore Alabama 35211 Alabama 35211  outer for the telement content | The Ecumenical Bo 119 Cotton Av Birmingham, between places with our were a second to the second to t | AVEDTRAPROBECTER Chapel Fund Roman Catholic Account Custodian Pensacola, Florida 32509 centulatati taira poremed by instruction candomyr  17 #4676521 Religi  17 #4676521 Religi  17 #4676521 Religi  18 #4676521 Religi  18 #4676521 Religi  18 #4676521 Religi  19 #4676521 Religi  10 #4676521 Religi  10 #4676521 Religi  10 #4676521 Religi  | RPC Harvi<br>NAVEDTRAP<br>Fund Rom<br>Account<br>Pensacol a<br>community by<br>17 |
|--|---------------------|--|---|-------------------|---|--|---|---|
| _  | vumber 531 (Pr      | Figure II-5-14.—Check Number 531 (Pur  | AVTRESTICATED BY LIMITEDIAL                                     |                   | BOOKREFER  LET 10.0  LET 10.0  BECETVING BOOKREEPER COPY  | PO NOTE CATCA NO POOR  | THE BALLING IS CORRECT:   | 1   |
|  | 7                   | medel  | or Payment  | 30 Authorized f   | "Sept. 18, 19   | ¥  | 150 AND FOUND SATTSFACTO  | Į į   |
| noer AND Accuston:   ""Sept. 18, 1980 Authorized for Payment   ""Sept. 18, 1980 Authorized for Payment   ""Sept. 18, 1980 Authorized for Payment   """Sept. 18, 1980 Authorized for Payment   """"   """   """   """   """   """"   """   """   """   """   """      |                     | THE AMERICAN BANK  | Dans  | W. R. Sme         | 1, 100 m  |  | 0, 1980   | Sept. 3   |
| RECEIVING CLERK    ""Sept. 18, 1980 Authorized for Payment   """Sept. 18, 1980 Authorized for Payment   """ Sept. 18, 1980 Authoriz   | - 00//00            | Fifty-one and  | \$51.00   |                   |   | ure  | Total Expendit  |   |
| Expenditure 151.00 Fifty one and offer the same and offer the same according to the same   | Booksters           | ORDER OF ESSEMBAILER   |   |                   |   |  | \<br>\<br>\<br>\<br>\   |   |
| Expenditure  Expen   | - September         | PENSACOLA, FLORIDA 32509   |   |                   | 1,7   | ious Medals  | #4676521 Religi   | 17  |
| 21 Religious Medals  |                     | NAVEDTRAPRODEVCEN CHAPEL FUND  | +   | 1985              | CHANTITY  | женом  |   | CHAMMITY  |
| Each \$3.00 \$51.00  PAY TO THE CELEBRACE FUND  PAY TO THE CELEBRACE |                     |  |   |                   | eder for the following  | a hereon, phase enter our o  | in commend by instruction   |   |
| Each \$3.00 \$51.00  PAY TO THE CELEBRACE FUND  PAY TO THE CELEBRACE CONC.  THE AMERICAN BANK  THE AMERICAN BANK  THE AMERICAN BANK  THE TAMERICAN BANK  |                     |  | C (Code CH)   | DELIVER TO: NETPD | okstore<br>Renue<br>Nabama 35211  | ** Ecumenical Bo<br>119 Cotton Av<br>Birmingham, A   | in R. Smithers<br>PRODEVCEN Chapel<br>nan Catholic<br>Custodian   | RPC Marvi<br>MAYEDTRAP<br>Fund Rom<br>Account                                     |
| Solutions Medals 177 Each \$3.00 \$51.00  Pay TO THE Elementary Received the following state of the following three states and according to the following states are according to the following states and according to the following states are according to the foll |                     |  | C-80  | Sept. 2, 1980     | THUTT 60.   | <u>a</u>   | 200 - | 18 18 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18                                |

Sochaters 551.00

II-5-14.—Check Number 531 (Purchase Order C-80).

Figure II-5-13.--Purchase Order Part 3 (Roman Catholic Account, September 18, 1980).

| NE         | NETPDC CHAPEL FUND          |       |            | RECEL                  | PTS AND | EXPENDI       | RECEIPTS AND EXPENDITURES RECORD | <b>8</b>           |               | PERIOD: FROM /   | SEP 80 | PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80 |
|------------|-----------------------------|-------|------------|------------------------|---------|---------------|----------------------------------|--------------------|---------------|--|--------|--|
| Ę          |                             |       |            | ROMAN CATHOLIC ACCOUNT | HOLIC A | CCOUNT        | PROTES                           | PROTESTANT ACCOUNT | OUNT          | OTHER ACCOUNT  | П      |  |
| DATE       | DESCRIPTION                 | CHECK | CHECK P.O. | RECEIPTS               | XPEND.  | BALANCE       | RECEIPTS                         | EXPEND.            | BALANCE       | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE COMPOSITE BALANCE | ALANCE | COMPOSITE BALANCE                        |
| 1          | Des sign Dougle Consisted   |       |            |                        |         | 1880.37       |                                  |                    | 2259.10       |  |        | 4/34.55                                  |
| <u>;</u> . | 9/1 BALANCE BROUGHT CONTROL |       |            | 300 16                 |         | 2/60.53       | 2/60.53 297.18                   |                    | 2557.36       |  |        | 4711.89                                  |
| / 7        | 9/7 SUNDAY COLLECTIONS      |       |            | 200                    |         | 2359.85       | 2359.85 273 36                   |                    | 2764.72       |  |        | 5124.57                                  |
| 7/         | 9/14 SUNDAY COLLECTIONS     | 530   | 18.5 015   |                        | 60.00   | 60.00 2299.85 |                                  | 66.00              | 66.00 2698.72 |  |        | 4998.57                                  |
| : 3        | 9/18 FUMENICAL BOOKSTORE    | 531   | 531 C-80   |                        | 51.00   | 51.002248.85  |                                  |                    | 2698.72       |  |        | 4947.57                                  |

Figure II-5-15.—Receipts and Expenditures Record (Payment of Purchase Order C-80, September 18, 1980).

| (NAME OF COMMAND)  1. COLLECTION                       | APEL FUND  CHECKS (LIST ON BACK IF NECESSARY)  | ACK IF NECESSARY)    |
|--|--|----------------------|
|  | 0900   |                      |
| RELIGIOUS GROUP<br>ATTENDANCE                          | 252 520.00 10.00 x 8 =   | \$ 80.00             |
| 11. <u>OTHER RECEIPTS</u> DATE REL 1GIOUS GROUP SOURCE | 5.00 × /o = 1.00 × /¢o = 1.00 × |                      |
| 111. <u>DEPOSITED</u><br>DATE<br>BY                    | . 10 x /28 = .10 x /28 = .05 x /68 = .05 x | 30,25                |
| IV. <u>COMMENTS</u>                                    | .01 x /o/ = T0TAL  | 10.1                 |
| COUNTED BY   | James COUNTED BY Jack Clean  | 355.16<br>Jest Olean |

CHECKS (LIST ON BACK IF NECESSARY)

CHAPEL FUND RECEIPT VOUCHER

(NAME OF COMMAND) CHAPEL FUND

40.00 90.00 55.00 16.00 86.00

. |-

\$20.00 x 2

PROTESTANT

RELIGIOUS GROUP

777

ATTENDANCE

1030

11ME

21 SEP 80

I. COLLECTION DATE

5.00 × W 2.00 X &

OTHER RECEIPTS DATE RELIGIOUS GROUP

Ξ

10.00 × 9

Pa 9:20

.10 x 92 = . 25 × 82 × 35.

20.50

DEPOSITED

Ξ

DATE ВУ

SOURCE

1.03

TOTAL

IV. COMMENTS

5.30

.05 x /06 = - 601 X 10.

2.00

1.00 x 86 ≯ × 05.

Figure II-5-16.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 21, 1980).

\$ 325.03 \$ 325.03 COUNTED BY Dawid allmone CERTIFIED BY A. P. S.L. TOTAL COUNTED BY Theres Peter

Figure II-5-17.—Chapel Fund Receipt Voucher (Protestant Service, September 21, 1980).

|      | ACTOR                      | l        | 1    |                        |           |               |                                   |                    | 1       | ~ prince 21, 1760).   | Í         | 1700).                                   |   |
|------|----------------------------|----------|------|------------------------|-----------|---------------|-----------------------------------|--------------------|---------|---|-----------|--|---|
| (NAM | (NAME OF COMPAND)          |          |      |                        | 2         | CATENDE       | MEETI IS AND CAFCINDITURES RECORD | UND.               |         | PERIOD: FROM 1 SE   | b 80      | PERIOD: FROM 1 SEP 80 TO 30 SEP 80 FY 80 | _ |
|      |                            |          |      | ROMAN CATHOLIC ACCOUNT | THOLIC A  | CCOUNT        | PROTES                            | PROTESTANT ACCOUNT | 15      | Timo Account  | F         |  |   |
| -    |                            | 3        |      |                        |           |               |                                   | 2000               |         | UINER ACCOUNT   | -         |  | _ |
| NA P | DESCRIPTION                | . YE     | •    | RECEIPTS               | EXPEND.   | BALANCE       | RECEIPTS                          | EXPEND. BAL        | ANCE    | UNG. NO. RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | 1         | ST. SOMO                                 |   |
| //0  | BAL A LICE DESCRIPTION     |          |      |                        |           |               |                                   |                    | ,       | ECETETS EAFEND, BALAN   | -<br>-    | COMPOSITE BALANCE                        | _ |
| 1    | THE CHANGE CHOUGH! FORWARD | _        |      |                        |           | 1880.37       |                                   | 224                | 8/ 7366 |   | H         |  | - |
| 6/4  | 9/7 SUMMAY COLLECTIONS     |          |      | 1                      | †<br>     |               |                                   |                    |         |   | 1         | 4/34.55                                  | - |
|      | Swell Correct I lows       |          |      | 280.16                 | <u>-1</u> | 2/60.53       | 2/60.53 297.18                    |                    | 2557.36 |   |           | 00                                       | _ |
| 6//6 | 9/14 SUNDAY COLLECTIONS    |          |      | 100 23                 |           | 20 072        | 1                                 |                    |         |   | 1         | 47/1/-89                                 |   |
| 0//1 | 0117 (140 (1110            |          | io   | 76.27                  |           | 6             | 213.50                            | X76                | 2764.12 |   |           | 5/24.57                                  | _ |
|      | 8077 060                   | 530 6-86 | 660  |                        | 80.00     | 60.00 2299.85 |                                   | 66 00 2608 72      | 22 92   |   | <u> </u>  |  |   |
| 8//6 | 9/18 ECUMENICAL BOOKSTORE  | 531 C-80 | C-80 |                        | 21 00     | 51 002248 ac  |                                   |                    |         |   | $\dagger$ | 4998.57                                  |   |
| 0/2/ | 9/21 SUMMAN CONSCINONS     |          |      |                        |           | 3             |                                   | 9                  | 27.000  |   | -         | 4947.57                                  | _ |
|      | Samuel Cotter Holes        |          |      | 355.16                 | <u>x.</u> | 10.709        | 2604.01 325.03                    | 302                | 3023.75 |   | L         | 1 10.75                                  | _ |
|      |                            |          |      |                        |           | 1             |                                   |                    |         | _   | =         | 2677.76                                  | - |

Figure II-5-18.—Receipts and Expenditures Record (Sunday Collections, September 21, 1980).

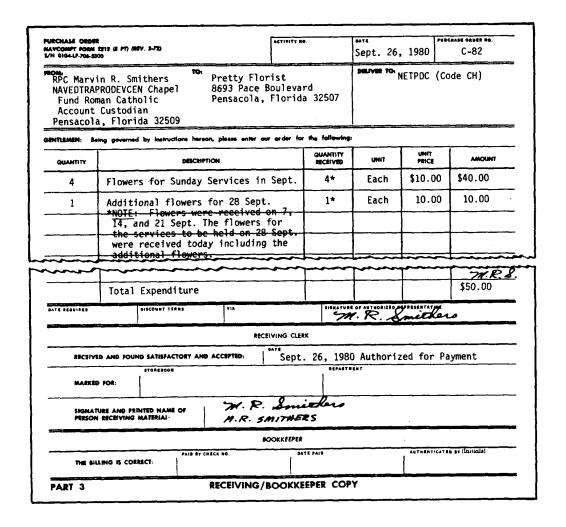


Figure II-5-19.—Purchase Order Part 3 (Roman Catholic Account, September 26, 1980).

- 2. <u>Franciscan Fathers</u>—figure II-5-29 shows the Purchase Order for this transaction; figure II-5-30 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-31.
- 3. Sisters of Charity—figure II-5-32 shows the Purchase Order for this transaction; figure II-5-33 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-34.
- 4. <u>Sacred Heart Hospital</u>—Figure II-5-35 shows the Purchase Order for this transaction; figure II-5-36 shows the check issued by the chapel fund administrator for the donation. The

- entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-37.
- 5. <u>Most Holy Sacrament Convent</u>—figure II-5-38 shows the Purchase Order for this transaction; figure II-5-39 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-40.
- 6. <u>St. Bernard Seminary</u>—figure II-5-41 shows the Purchase Order for this transaction; figure II-5-42 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-43.

| NAVEDTRA (COURT OF TABLE)  NAVEDTRA (COURT OF TA   |                                   | VN 0104-(L-704-2000)   |                                    |              | Sent 26    |               | 0 02            |   |
|--|-----------------------------------|--|------------------------------------|--------------|------------|---------------|-----------------|---|
| Each \$10.00 \$40.00  Each 10.00 10.00  Authorized for Payment  Band and a standard | RP2 Alic<br>NAVEDTRAI<br>Fund Pro | ē  | lorist<br>e Boulevar<br>a, Florida | 32507        | BELVER TO  | NETPOC (      | Code CH)        |   |
| Each \$10.00 \$40.00  Each 10.00 10.00  Authorized for Payment  B  | Pensacol.                         | d. Florida 32509<br>Pain general by lumuches house, place ente | 3 4 5 2                            | To Tollowing |            |               |                 |   |
| Additional flowers for 28 Sept.  Additional flowers for 28 Sept.  14 and 21 Sept. The flowers for 10.00  15 and 21 Sept. The flowers for 10.00  16 services to be held on 28 Sept.  Were received today including the additional flowers.  Total Expenditure  Total Expenditure  Total Expenditure  Total Expenditure  Anne and state and according to 10 to   | OUMAINTY                          | MOLLANDERO   |                                    | GUANTITY     |            | PRICE         | AAQUAT          |   |
| Additional flowers for 28 Sept. 1* Each 10.00 10.00  In and 21 Sept. The flowers were received on 7. In an an 21 Sept. 10.00  In and 21 Sept. The flowers for Sept. 10.00  In and 21 Sept. The flowers for Sept. 10.00  In an additional flowers for Beept 10.00  In additional flowers in the flowers for the flowers and some state of the flowers and s   | 4                                 | Flowers for Sunday Services i                                  | in Sept.                           | **           | Each       | \$10.00       |                 |   |
| 14, and 21 Sept. The flowers for the confects to be held on 28 Sept.  Total Expenditure  Total Expenditure  Total Expenditure  Interior and proper and according the sections that are sent to the confect and according to   | 1                                 | Additional flowers for 28 Sep                                  | pt.                                | *            | Each       | 10.00         | ₩.              | NA VECTOR AND |
| Total Expenditure  Total Expenditure  Total Expenditure  Total Expenditure  The AMERICAN BANK  The American    |                                   | 14, and 21 Sept. The flowers                                   | s for                              |              |            |               |                 | PENSACOLA, FLORIDA 32509                          |
| Total Expenditure  Total Expenditure  THE AMERICAN BANK  THE AMERICAN    |                                   | were received today includin                                   | ng the                             |              |            |               |                 | Post  |
| Total Expenditure  *** Secrimo Cuera  *** Sept. 26, 1980 Authorized for Payment  *** Sept. 26, 1980 Authorized    |                                   |  |                                    |              |            | }             |                 | 0   |
| RECEIVING CLERK  ANTHER AND FOUND SATISFACTORY AND ACCURTO.  ANTHER AND FRINTED HAME OF ALL SALP  BLUNG IS CORRECT.  WILLIAMS IN COR   |                                   | Total Expenditure  |                                    |              |            |               | \$50.00 747 R.K | And hundred and                                   |
| TITTED AND FOUNDS SATISFACTORY AND ACCOUNTED.  ***********************************   | Date heavings                     |  |                                    | A            | L. Louis   |               |                 | THE AMERICAN BANK                                 |
| AND THE TOTAL AND ACCIPTED.  ***********************************   |                                   | ä  | RECEIVING CLERK                    | 1            |            |               |                 | Flowers: Catoli                                   |
| MATURE AND PRINTED MARKED WARRED WARRED WARRENCE TO THE PRODUCTOR OF THE P   | MCEN                              | ED AND POUND SATISFACTORY AND ACCEPTED.                        |                                    | 26, 1980     | ) Authori: | zed for F     | ayment          | and Protestant                                    |
| SOURCE AND PRINTED HAME OF A.C. S. H. P. P. S.   | Name of the least                 | -  |                                    | 06742784     |            |               |                 | FOR CLASS 551.000                                 |
| MUING IS CORRECT: MAINTENERS MATERIALS INTENERS ANTICELLE STEMMENT  RECEIVING/BLOKKEEPER COPY  | Stowa?<br>Pf#5.0w                 |  | 4. 28 hz                           |              |            |               |                 |   |
| BILING IS CORRECT: MATERICAL OF THE PARTY OF   |                                   |  | BOOKKEEPER                         |              |            |               |                 | Figure II.4.21 Charl No.                          |
|  | 706 840                           |  | - I                                | 277          |            | AUTHENTICATES | er (Intuale)    | TOTAL TABLE                                       |
|  | PART 3                            | RECEIVING  | /BOOKKEE                           | YER COPY     |            |               |                 |   |

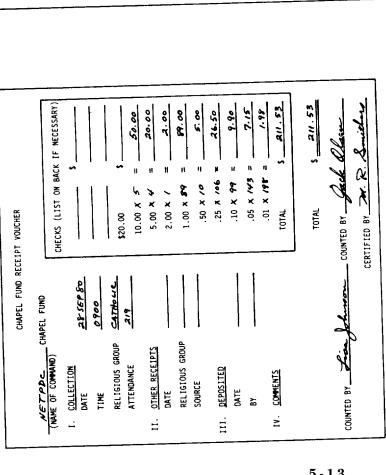
Soften (6) X 19 80 NO. 53.51 122 5 60.00

532 (Purchase Orders C-82 and P-87).

Figure II-5-20.—Purchase Order Part 3 (Protestant Account, September 26,

|      |                             | {            | ľ            |                        |          | 1              |                |                    |               |          |               | 1       |   |
|------|-----------------------------|--------------|--------------|------------------------|----------|----------------|----------------|--------------------|---------------|----------|---------------|---------|---|
| 1    |                             |              |              | ROMAN CATHOLIC ACCOUNT | THOLIC / | ACCOUNT        | PROTES         | PROTESTANT ACCOUNT | OUNT          | OTHE     | OTHER ACCOUNT |         |   |
| DATE | DESCRIPTION                 | CHECK<br>NO. | CHECK P.O. P | RECE IPTS 1            | EXPEND.  | BALANCE        | RECE IP TS     | EXPEND.            | BALANCE       | RECEIPTS | FXPEND        | AL ANCE | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND RALANCE |
| 1    | 9/1 BALANCE BROUGHT FORWARD |              |              |                        |          | 25 000         |                |                    |               |          |               | שרטוורנ | COMPUSITE BALANCE   |
| 14   | Current A                   |              |              |                        |          | 1000.37        |                |                    | 2259.10       |          |               |         | 4/34.55   |
| վ.   | SIN SOMEN COLLECTIONS       |              |              | 280.16                 |          | 2/60.53        | 2/60.53 297.18 |                    | 2557.36       |          |               |         | 00 1147   |
| 3    | 9/14 SUNDAY COLLECTIONS     |              |              | 199.32                 |          | 2359.85        | 2359.85        |                    | CT 62770      |          | 1             | Ì       | (0:11/1   |
| 117  | 9/17 CMO CLUR               | 6.25         | 18-5         |                        |          |                | 21.0.7         |                    | 1,0/2         |          |               |         | 5124.57   |
|      |                             | 330          | 330 6.86     |                        | 8.00     | 60.00 2299.85  |                | 66.00              | 66.00 2698.72 |          |               | _       | 49000   |
| 2    | 4/18 ECUMENICAL BOOKSTORE   | 231          | 531 C-80     |                        | 51.00    | 51.00 22 48.85 |                |                    | 2698.72       |          |               | Ī       | 10.000  |
| 7    | 9/21 SUNDAY COLLECTIONS     |              |              | 355.16                 | ,        | 2604.01        | 2604.0/ 325.03 |                    | 2023.75       |          | +             |         | 16.1444   |
| 20   | 9/26 PRETTY FLORIST         | 532          | 532 6-82     |                        | 50.00    | 50.00 2554.01  |                | 50.00              | 50.00 2973.75 |          | +             | Ī       | 5627.76   |
|      |                             | 1            | Ţ            |                        |          |                |                |                    |               |          |               |         | 5527.76   |
|      |                             |              |              |                        |          |                |                |                    |               |          |               |         |   |

Figure II-5-22.—Receipts and Expenditures Record (Payment of Purchase Orders C-82 and P-87, September 26, 1980).



| EIPT VOUCHER                | CHECKS (LIST ON BACK IF NECESSARY)           |                           | ₩ H H                                 | 2.00 x 2 = 2.00 x 3 = 1.00 x 9 = 9.00 = 9.00 = 1.00 x 9 = 9.00 = | 10 to 35 to | .01 × 206 = A:00<br>TOTAL \$ 249.91 | CERTIFIED BY A. K. Skip |
|-----------------------------|--|---------------------------|---------------------------------------|---|---|-------------------------------------|-------------------------|
| CHAPEL FUND RECEIPT VOUCHER | CHA  | 1030                      |                                       | GROUP   |   |                                     | Peter                   |
|                             | NETPOC<br>(NAME OF COMMAND)<br>I. COLLECTION | DATE TIME DELIGIOUS GROUP | ATTENDANCE  II. <u>OTHER RECEIPTS</u> | DATE RELIGIOUS GROUP SOURCE   | 111. <u>DEPOSITED</u> DATE BY   | IV. COMMENTS                        | COUNTED BY Zenery       |

Figure II-5-24.—Chapel Fund Receipt Voucher (Protestant Service, September 28, 1980). Figure II-5-23.—Chapel Fund Receipt Voucher (Roman Catholic Service, September 28, 1980).

|                         | ANCE         |   | 4/34.55     | 98 1147                      |                | 5/24.57         |                | 4998.57                 |   | 4947.57       |              | 5627.76                   | 91 6533                  |  | 5989.20             |                |     |
|-------------------------|--------------|---|-------------|------------------------------|----------------|-----------------|----------------|-------------------------|---|---------------|--------------|---------------------------|--------------------------|--|---------------------|----------------|-----|
|                         | COMPOCITE DA | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE CUMOSTIE BALANCE | 4/3         | 147                          |                | 5/5             |                | 100/7                   |   | 764           |              | 295                       | (33                      |  | 365                 |                |     |
| Ę                       |              | BALANCE   |             |                              |                |                 |                |                         |   |               |              |                           |                          |  | _                   |                |     |
| OTHER ACCOUNT           |              | EXPEND.   | L           |                              |                |                 |                | L                       |   | <b>_</b>      |              |                           |                          |  | L                   |                |     |
| 통                       |              | RECEIPTS  |             |                              |                |                 |                |                         |   |               |              |                           |                          |  |                     |                |     |
| DUNT                    |              | BALANCE   | A1 1950     |                              | 255/.36        | 1               | 2764.72        |                         | 66.00 2698.72   | 2007          | 2098.72      | 2023 75                   |                          | 50.00 2973.75  | 1                   | 3223.66        |     |
| PROTESTANT ACCOUNT      |              | EXPEND.   |             |                              |                |                 |                |                         | 66.8  |               |              |                           | П                        | 50.00  |                     | _              |     |
| PROTES                  |              | RECEIPTS  |             |                              | 297.18         |                 | 213.36         |                         |   |               |              | 200                       | 35.65                    |  |                     | 2765.54 249.91 |     |
|                         |              | BALANCE   |             | 1880.57                      | 2160.53 297.18 |                 | 2359.85 2/3.36 |                         | KA ON 2299.85   |               | 51.002246.85 | 100                       | 2004.07                  | CA AN 2556 OV  |                     | 2765.54        |     |
| THOS IC A               |              | EXPEND.   |             |                              |                |                 |                |                         | 8   | 3             | 51.00        |                           |                          | ***  | 3                   |                |     |
| POMARY CATHOLIC ACCOUNT | 2            | RECEIPTS  |             |                              | 3000           | 400.70          | 22 007         | 177.36                  |   |               |              |                           | 355.16                   |  |                     | 23 11 62       | 7   |
| 1                       | 1            | CHECK P.O. R  | į           |                              |                |                 | _              |                         | 18-5 6-8  | 98-           | 621 C-BO     |                           |                          | 26-3 5-5   | -67                 | _              |     |
| 1                       |              | CHECK   | į           |                              | -              |                 | L              |                         | Š   | 336           | 163          | ;<br> -                   |                          |  | 23                  |                | _   |
|                         |              | MOLEGICATIO   | DESCRIPTION | Ol. DALANCE REGISENT FORWARD | מערעיני הייים  | OIA COLLECTIONS |                | OLIU SUMBAV COLLECTIONS | Tunna | 9/17 CMO CLUB |              | 9/18 ECUMENICAL BOOKSTOKE | Ola I SUMPAU COLLECTIONS | The state of the s | 9/26 PRETTY FLORIST |                |     |
| {                       |              |   | DATE        | 1                            | *              | 0/4             |                | 7110                    |   | 0//7          |              | 81/6                      | 0/11                     | *  | 9/56                |                | 4.7 |

Figure II-5-25.—Receipts and Expenditures Record (Sunday Collections, September 28, 1980).

| PARCIASE ORDER<br>MAYCOMPT TON ST<br>E/N 0104/L/78-EDS | NACONAL CAGGE<br>NAVORATION 211 IS PT, SET, 3-73<br>LY 814-L/-78-G38  | ACTUREY BO.                           | 1111                 |                            | POCTIANG CADEA 20. |   |
|--|---|---------------------------------------|----------------------|----------------------------|--------------------|---|
| RPC Mary<br>NAVEDTRA<br>Fund Ro<br>Account<br>Pensacol | RAC Marvin R. Smithers Marynoll Missionaries NAMEDIRARODEVCEN Chapel 246 Government Street Account Custodian 25509 Pensacola, Florida 32509 | sionaries<br>nt Street<br>D.C. 20370  | Sept. 29, 1980       | 1980                       | C-83               |   |
| OFFILENSE:   | OBVILLENSE: Soing governed by Instructions haven, please enter our order  | order for the following               |                      |                            |                    |   |
| OUMETITY   | DECHATION   |                                       | Lines                | LIME I                     |                    | PEL FUND  |
|  | Donation to Marynoll Missionaries   | $\vdash$                              |                      |                            | 200 00             | 300   |
|  |   |                                       |                      |                            | 4500.00            |   |
| 1  |   |                                       |                      |                            | -                  | UNDER UP S 400.00                                       |
|  | Total Expenditure   |                                       |                      |                            |                    | Two hundred and of 100                                  |
| DATE REQUIRED  | MACCOUNT TABLE  | Seenarung.                            | A 14 140 812 8 8 8 8 | 24124200                   | \$200.007¢         | THE AMERICAN BANK                                       |
|  | #ECEIVII  | RECEIVING CLERK                       | W. C. Southers       |                            | 2                  | Sant  |
| INCLIVE  | HICEIVES AND FOUND SATISFACTORY AND ACCEPTED.   | Sept. 29, 1980 Authorized for Payment | 0 Authoriz           | ed for Pa                  | tuent,             |   |
| MARKED POR   | STORE BOOM  | 9672818681                            |                      |                            |                    | 86483138 551 0003 ADMINISTRATOR                         |
| SIGNAT.<br>PESSON                                      | ME CANTAGE AND PRATTER NAME OF THE CANTER ALL MAN CONTRACTOR MATERIALS.   | Smithe                                |                      |                            |                    |   |
|  | BOOKKEPE  | 1808                                  |                      |                            |                    | Figure II-5-27.—Check Number 533 (Purchase Order C-83). |
| THE BUT  | THE BILLING IS CORRECT.   | Mrd File                              | -                    | AUTHERTICATED OF ILLUTIQUE | (Pringle)          |   |
| PART 3   | RECEIVING/BOC   | RECEIVING/BOOKKEEPER COPY             |                      |                            |                    |   |
|  |   |                                       |                      |                            |                    |   |

Figure II-5-26.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

| DATE  | DESCRIPTION                | CHECK    | CHECK P.O. | RECEIPTS | EXPEND.       | BA! ANCE      | DECE TOTE C    | S Carlo       |               |           |         |         |   |
|-------|----------------------------|----------|------------|----------|---------------|---------------|----------------|---------------|---------------|-----------|---------|---------|---|
| 1/6   | BAL ANCE BEAUCHT COMME     | 2        | 2          |          |               |               | 2 6 1 1 2 2    | AFEND.        | SALANCE !     | KECE IPIS | EXPEND. | BALANCE | SALANCE COMPOSITE BALANCE COMPOSITE BALANCE |
|       | ONTAKA (HBOOK)             | 1        |            |          |               | 1880.37       |                | _~            | 2254.10       |           |         |         | nein ce                                     |
| ///   | SUNDAY COLLECTIONS         |          |            | 280.76   | :3            | 2/60.53       | 297./8         |               | 26.67.36      |           |         | Ī       | 1,37:33                                     |
| 6/16  | 9/14 SUNDAY COLLECTIONS    |          |            | 100 23   | ľ             | 30 000        |                |               | 2             |           | 1       |         | 4711.89                                     |
| 41/6  | CMO CIUR                   | 3        | 10-5       | 77.74    |               | 2             | 4337.83 2/3.36 | ~             | 2764.72       |           |         |         | 5/24.57                                     |
|       | 2022                       | 330      | 350 2.86   |          | 60.00         | 60.00 2299.85 |                | 66.00.2       | 66.00 2400 72 |           |         |         |   |
| 8//6  | 9/18 ECUMENICAL BOOKSTORE  | 631 6.00 | 00.0       |          | 1             |               | +              |               |               |           |         |         | 4998.57                                     |
| 14/0  |                            |          | 3          |          | 37.70         | 31.00 4478.85 |                | 2             | 2698.72       |           |         |         | 13 4707                                     |
|       | SUMBAY COLLECTIONS         |          |            | 355.16   |               | 10.709        | 2604.01 225 02 | -             | 1             |           | İ       | Ť       | 16:11.21                                    |
| 9/26  | PRETTY FLORIST             | 532      | 53. C.82   |          |               |               | 363.63         | 7             | 2043.72       |           | 1       |         | 5627.76                                     |
| 97/6  | 9/28 SUNDAY COLLECTION     |          | 10.1       |          | 30.00         | 30.00 2357.0/ |                | 50.00 2973.75 | 973.75        |           |         |         | 5527.76                                     |
| 9     | ,                          |          |            | 211.53   | 14            | 2765.54       | 249.91         | •             | \$223.66      |           |         |         | 2000  |
| 21.63 | 7129 MARYNOLL MISSIONARIES | 533 C-83 | C-83       |          | 200.002565.54 | V2 562        |                |               | ;             |           | †       | T       | 2789.20                                     |
|       |                            |          | Ĭ          | #        |               |               |                | 1             | 3443.00       |           |         |         | 5789.20                                     |
|       |                            |          |            |          |               |               |                |               |               |           |         |         |   |

Figure II-5-28.—Receipts and Expenditures Record (Payment of Purchase Order C-83, September 29, 1980).

| L   |  |   |  |                                     | 100    | PUBCHASE SAGGE NO.     |                                     |
|-----|--|---|--|-------------------------------------|--------|------------------------|-------------------------------------|
|     | PURCHASE CREET IN STREET STREE | PHECHAAL CREEK<br>ANYCOMET ROMA ETTS & PT) BEPT. 3-73<br>2-19 ROG-LT-706-2000   |  | Sept. 29, 1980                      | 1980   | C-84                   |                                     |
|     | RPC Marvi<br>RPC Marvi<br>NAVEDTRAPi<br>Fund Rom<br>Account  | ē   | Franciscan Fathers<br>801 Friary Street<br>Baltimore, Maryland 21862 | PELVER TO.                          |        |                        |                                     |
|     | Pensacola  | Pensacola, Florida 32509  | ade to the followin  |                                     |        |                        |                                     |
|     | QUANTITY   | ресили  | QUANTITY   | Tiest                               | FIRE   | AMOUNT                 | NAVEDTRAPRODEVCEN CHAPEL FUND       |
|     |  | Donation to Franciscan Fathers  | •  | ·                                   | ,      | \$200.00               | PAY TO THE TO THE                   |
|     | 1  |   | \<br>\<br>\<br>\<br>\  | 1                                   | }      |                        | ORDER OF                            |
| -   | 4  |   | -  |                                     |        |                        | Two hundred and 00/100              |
|     |  | Total Expenditure   |  |                                     |        | \$200.00               | <br>                                |
|     | DATE RESEIBED  | DISCOURT TERMS  | 1.546.18   | MANATURE OF LETHORIZED RESIDERATION | P.     | 3                      |                                     |
|     |  | RECEI   | RECEIVING CLERK  |                                     |        |                        | Sonetion                            |
|     | MCSP   | BECEIVED AND FOUND SATEFACTORY AND ACCEPTED:  | "Sept. 29, 1980 Authorized for Payment                               | 30 Authorized                       | for Pa | ment                   | Catholic act                        |
|     | MARK   | STREETHOUS |  | SEPART BEAT                         |        |                        | 86483158 651 0003                   |
|     | NOSE CONTRACTOR  | ND PERMITS NAME OF  | M. R. SMITHERS   | 2                                   |        |                        | Figure II-5-30.—Check Number 534 (P |
| - 5 |  | , , , , , , , , , , , , , , , , , , ,   | DOOKKEEPER   |                                     |        | interest av (Drivelle) |                                     |
| -15 | #<br>#   | THE BILLING IS CORRECT: PAIR BY CHRICK NO.  | PATE 92:0  |                                     |        |                        |                                     |
| •   | PART 3   | RECEIVING/I   | RECEIVING/BOOKKEEPER COPY  | λdC                                 |        |                        |                                     |
|     |  |   |  |                                     |        |                        |                                     |

Later 5 200.00

\_ DOLLARS

ieck Number 534 (Purchase Order C-84).

Figure II-5-29.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

|      |                           | 1        |          |        | KILLING DALM    | وواسومون         | וא באוכחם. ם | AL MILL       | אבנבונו ז רעו ביום |   |            |
|------|---------------------------|----------|----------|--------|-----------------|------------------|--------------|---------------|--------------------|---|------------|
|      | DESCRIPTION               | €        | <u>.</u> |        |                 |                  | -            | Ī             |                    |   | TWO. I WO. |
|      |                           |          |          |        | 1880.37         | 22               | _            | 2259.10       |                    |   |            |
| //0  | RALANCE BROUGHT FORWARD   |          | 1        |        |                 |                  |              |               |                    |   | 4711.89    |
|      |                           |          |          | 280.76 | 2/60.           | 2/60.53 297.18   |              | 255/.30       |                    |   |            |
| 6/1  | 9/7 SUNDAY COLLECTIONS    |          | T        |        | 1260            | 72 67 6 30 0726  |              | 27.64.72      |                    |   | 3/27.3/    |
| 71/0 | Oliu Sumbav COLECTIONS    |          |          | 199.34 | 7,000           | 2                |              | 1             |                    |   | 4998.57    |
|      |                           | 18.5 025 | 18.5     |        | 60.00 2299.85   | 58               | 66.00        | 66.00 2698.72 |                    |   |            |
| 6/14 | CMO CLUB                  |          |          |        |                 | ١                | <u> </u>     | 27 9035       |                    | _ | 16.7464    |
| 1    | PONTON DONNETONE          | 531 C-80 | Ċ-80     |        | 51.002276.85    | ŝ                | `            | 2             |                    |   | 1          |
| 8//6 | 9/18 ECUMENICAL DURATIONE |          |          | Ī      |                 | 200              |              | 2023 75       |                    | _ | 5627.70    |
| 3    | CONTRACT CALL CONTRACT    | _        |          | 355.16 | 7007            | 2604.01 343.03   |              |               |                    | - | 76 200     |
| 17/6 | SUMBAY COLLECTIONS        |          | 685      |        | 1000            |                  | 20 02        | 50 00 2973.75 |                    |   | 3247.10    |
|      | DOCTIV CIORIST            | 532      | 532 2-97 |        | 50.00 2557.01   | 70.              | 2            |               |                    |   | 76 000     |
| 9/20 | PRETTY CENTED!            |          |          |        |                 | 10 0/16 1/10 0/1 |              | 3223.66       |                    |   | 3787.40    |
| 0/28 | SUNDAY COLLECTIONS        |          |          | 211.35 |                 | 10.              |              |               |                    | - | 5989.20    |
|      |                           | 1        | , 0      |        | 200 000 2565.59 | 25               |              | 3223.66       |                    |   |            |
| 67/6 | MARYNOLL MISSIONARIES     | 533 6-03 | 62       |        | 400.00          |                  |              |               |                    |   | 5589.20    |
|      | TOTAL CAN CATUEDE         | 534      | 534 C-84 |        | 200.00 2365.57  | .54              |              | 3443.08       |                    |   |            |
| 7/2  | TANACISCUM CONTRACTOR     | 1        |          |        |                 | 1                |              |               |                    |   |            |
|      |                           |          |          |        |                 |                  |              |               |                    |   |            |

Figure II-5-31.—Receipts and Expenditures Record (Payment of Purchase Order C-84, September 29, 1980).

| \$200 \$200 Baymer   11 to 11 To 12 To | PUBCHASE ORDER STRANGO | ##<br>2013 (2 Pr) (MBPL 2-72)<br>200                    | ACTIVITY BO                   | Sept. 29, 1980                              |               | гинскиме меран во.<br>С-85 |  |
|--|--|---|-------------------------------|---|---------------|----------------------------|--|
| NAVEDTRAPRODEVCEN CHAPEL FUND PENSACOLA, FLORIDA 32509 PAY TO THE S200.00 PAY TO THE ORDEROF TWO MAYEDTRAPRODEVCEN CHAPEL FUND PENSACOLA, FLORIDA 32509 PAY TO THE ORDEROF TWO MAYEDTRAPRODEVCEN CHAPEL FUND PENSACOLA, FLORIDA 32509 PAY TO THE ORDEROF S200.00 THE AMERICAN BANK  Annistration Annistrator Annistrator Annistrator Annistrator   | RPC Marv<br>NAVEDTRA<br>Fund Ro<br>Account<br>Pensacol   | ģ   | harity<br>venue<br>D.C. 20371 | 8 V. S. |               |                            |  |
| Donation to Sisters of Charity   | CONTINUE.  | leing governed by instructions hereon, please enter our | order for the following       |   |               |                            |  |
| Total Expenditure   Total Expenditure   The American Accord and Collection of Charity   Section of Charity   Sec     | QUANTITY   | DESCRIPTION   | GUANTITY                      | Š   | UNIT          | AMOUNT                     | EL FUND  |
| Total Expenditure    Total Expenditure   |  | Donation to Sisters of Charity                          | ,                             | -   |               | \$200.00                   | Leg Venles 29 10 80 53.6                               |
| The American Sections of the S   |  |   |                               |   |               |                            | Listers of Charit                                      |
| THE AMERICAN BANK  ***RECEIVING CLERK  ***RECEIVING SOCKREEPER COPY  |  | Total   | }                             |   |               | <b>1 1 1 1 1 1 1 1 1 1</b> | L. D. D. D. D. O. J.                                   |
| ANAMED FOR THE AND FOUND SATISFACTORY AND ACCUPTED. WITH SECTIONS CALER TO THE AND FOUND SATISFACTORY AND ACCUPTED. WITH SECTIONS AND FRANCE THE STATE OF MECHANIC SATISFACTORY AND FRANCE THE STATE OF    | DATE REGUINED  |   |                               | 0 0 0                                       | J             | \$200.00                   |  |
| MAKEED FOR INTERFECT OF AND ACCUPTED. Sept. 29, 1980 Authorized for Payment FOR Sept. 29, 1980 Authorized for Payment FOR SEPTION AND SEPTION    |  | PECEIVI   | 1                             | 4   |               | ,                          | <  |
| POR ADMINISTRATION OF THE PLANT   | BECEIV   | _   |                               | 0 Authoriz                                  | ed for Pa     | Ville of                   | Donotion   |
| PROCEEDING ANTEIN.  M. R. S. M. 174 ERS.  SOCKEFFE  SOCK   | MARKE  | -   | D. George                     | 1   |               |                            | Cather But   |
| ME BILING IS CORRECT: THE PROCESS OF THE PARTY OF THE PROCESS OF THE PARTY OF THE PROCESS OF THE PARTY OF THE   | SHOWA?   |   | Smide                         | •   |               |                            |  |
| THE BILLING IS CORRECT.  3 RECEIVING/BOOKKEEPER COPY   |  | XO08  | KEPER                         |   |               |                            | Figure II-5-33.—Check Number 535 (Purchase Order C.85) |
| 3  | 14 M   |   |                               |   | AUTHENTICATED | r (Instagle)               | (CO-) 17010 ACTUAL (CO-)                               |
|  | PART 3   | RECEIVING/BOX   | OKKEEPER COP                  |   |               |                            |  |

Figure II-5-32.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

|       | CHLAMIC CHUCKY LOXWARD   |          |          |        | 7680.3          |                | L     | 2350 18       |             |
|-------|--|----------|----------|--------|-----------------|----------------|-------|---------------|-------------|
| 6/7   | SUNDAY COLLECTIONS   |          |          | 280 16 | 3 0912          | 2160 63 307 10 |       | 2             | 4/34.55     |
| 11/6  | 9/14 SUNDAY COLLECTIONS  |          |          |        |                 | 67/:10         |       | 237.30        | 47/1.89     |
|       | CAMPINE TO THE PARTY OF THE PAR |          |          | 199.52 | 2359.8          | 2359.85 213.36 |       | 27.64.72      | <br>TO NOIS |
| 2//6  | CMO CLUB   | 530      | 530 C-81 |        | 60.0012299.85   |                |       | 46 00 7400 TO | 167.37      |
| 8//8  | 9/18 ECUMENICAL BOOKSTORE  | 53/      | 537 C.80 |        | E1 0000000      |                | 3     | 7/-0/07       | 4998.57     |
| 1 0/0 | Cudom Courses  |          |          |        | 31.0044.70.0    |                |       | 20.86.72      | 4947.57     |
|       |  |          |          | 355.16 | 2604.0          | 2604.01 325 03 |       | 2012 76       |             |
| 97/6  | PRETTY FLORIST   | 532      | 532 C-82 |        |                 |                |       | 2000          | 5627.76     |
| 100   |  |          | 6        |        | 50.00 2559.01   |                | 50.00 | 50.00 2973.75 | <br>71 4153 |
| 2/48  | SUNDAY COLLECTIONS   |          |          | 211.53 | 2765.59         | 2765 54 20001  |       | 27 2 2 6 8    | 27.7.7      |
| 9/29  | MARYNOLL MISSIONARIES  | 544 C-84 | C-83     |        | 200 000 564 64  |                |       | 200           | 5989.20     |
| 62/6  |  | 777      | 3        | T      | 400.0044.205.37 |                |       | 3223.66       | 5789.20     |
| 67/6  | 9/29 SISTERS OF AMARIE   | 12.      | 60,      |        | X00.00 X365.57  |                |       | 3223.66       | 5589.20     |
|       | STATE OF THE STATE | 255 6-85 | 50-5     |        | 200.00 2/65.54  |                |       | 3223.66       | 5389.20     |
|       |  |          |          |        |                 |                |       |               |             |

Figure II-5-34.—Receipts and Expenditures Record (Payment of Purchase Order C-85, September 29, 1980).

| Sept. 29, 1980 C-86 | 10.   |                                 | WHIT THICK AMOUNT PECK CHAPEL FUND PENSACOLA, FLORIDA 32509 | \$200.00 PAY TO THE               | ORDEROF | \$200.00 ALEN ALEN ALEN ALLEN BANK | Mr. R. Some Flere                  |                 | Sept. 29, 1980 Authorized for Payment        | 86483158                                |   |           | AUTHEFICATES ST (faltsals)              |
|---------------------|---|---------------------------------|---|-----------------------------------|---------|------------------------------------|------------------------------------|-----------------|--|---|---|-----------|---|
| ACTIVITY US. SE     | Hospital<br>3th Avenue<br>10rida 32503  | nte car arder for the following | GUANTITY  | ospital -                         |         |                                    | MALLY DE CO                        | PECEIVING CLERK | -  | • | M. R. SmithERS                                  | BOOKKEPER | BATE Paje                               |
|                     | RPC Marvin R. Smithers Sacred Hear<br>MAYEDTRAPRODEVEEN Chapel 5151 North S<br>Fund Roman Catholic Pensacola, Account Custodian | Pensacola, Florida 32509        | MOLENDAMO   | Donation to Sacred Heart Hospital |         | Total Expenditure                  | DATE DESCRIPTIO 015COURT TERES TIA |                 | REGIVED AND VOUND SATISFACTORY AND ACCEPTED: | STABLESON                               | SIGNATURE AND PENTED HAME OF STATES HAME OF NO. |           | THE BULING IS CORRECT: PAIR BY CHECK NO |

Figure II-5-35.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

| 2/0  | Cumbay Coll EcTions        |     |           | 280.16 | 2/20           | 5       | 2/60.53 297.18 |       | 2557.36       | 69.11.6 |
|------|----------------------------|-----|-----------|--------|----------------|---------|----------------|-------|---------------|---------|
|      | Olid Sunday Consections    |     |           | 199.32 | 2359           | 8.      | 2359.85 213.36 |       | 27.64.72      | 5124.57 |
| 2770 | CMO CLUB                   | 530 | \$30 €.81 |        | 60.00 2299.85  | 58.     |                | 66.00 | 66.00 2698.72 | 4998.57 |
| //8  |                            | 531 | 531 C-80  |        | 51.002248.85   | 28.     | -              |       | 2698.72       | 4947.57 |
| 0/2/ | SUNDAY COLLECTIONS         |     |           | 355.16 | 7604           | 10,     | 2604.01 325.03 |       | 3023.75       | 5627.76 |
| 126  | 9/26 PRETTY FLORIST        | 532 | 532 6-82  |        | 50.00 2554.01  | ģ       |                | 50.00 | 50.00 2973.75 | 5527.76 |
| 96/0 | SUNDAY COLLECTIONS         | _   |           | 211.53 | 2765           | 2765.54 | 249.91         |       | 3223.66       | 5989.20 |
| 0/30 |                            | 25  | £22 C-83  | 1      | 200.00 2565.54 | 35      |                |       | 3223.66       | 5789.20 |
| 6/30 |                            | 35  | 534 6-84  |        | 200.00 2365.54 | 3       |                |       | 3223.66       | 5589.20 |
| 6/20 | . —                        | 535 | 535 6-85  |        | 200.00 2/65.54 | 5.54    |                |       | 3223.66       | 5389.20 |
| 67/6 | 9/29 SACRED HEART HOSPITAL | 536 | 536 C-86  |        | 200.00 1965.54 | 5.54    |                |       | 3223.66       | 5/89.20 |
|      |                            |     |           |        |                | H       |                |       |               |         |

Figure II-5-37.—Receipts and Expenditures Record (Payment of Purchase Order C-86, September 29, 1980).

| NAVEDTRAPRODEVCEN CHAPEL FUND PENSACOLA, FLORIDA 32509 S200.00 PAY TO THE WART LAL SCREENEY S 200.01 S200.007R 8.  The American Bank Robert Payment Por Carlo Check Number 537 (Purchase Order C.  | EN BRAUSEL   | TRANSCORPT FORMS 2013 IS PT) (REFL 9-73)<br>SATE BREALLY/DE-6009 | ACTOMITY MG.   | Sept. 29, 1980 |                 | 74868A88 8988 89.<br>C-87 |   |
|--|--|--|--|----------------|-----------------|---------------------------|---|
| NAVEDTRAPRODEVCEN CHAPEL FUND  COMMITTY  CONTRACTOR  C | RPC Marv<br>NAVEDTRAI<br>Fund Roi<br>Account<br>Pensacol |  | rament Convent<br>ne<br>nisiana 81341  | <b>F</b>       |                 |                           |   |
| Donation to Most Holy Sacrament   Dona   | CONTENS. P.  | ong governed by instructions horsen, please array                | or order for the following   |                |                 |                           |   |
| Donation to Most Holy Sacrament     \$200.00   Pay TO THE MEDICAL Screened   12   19   19   19   19   19   19   19   | CUANTITY   | BESCHIFTION  | GUANTITY   | 3              | EDEL<br>MADE    | AMOUNT                    |   |
| Total Expenditure  Total Expenditure  Total Expenditure  The American Payr 10 THE Merican Science of Construction of State of Sta |  | Donation to Most Holy Sacramer                                   | t .  | ,              |                 | \$200.00                  | PENSACULA, PLUNIDA 32309 SEPRENCE 27 19 PO 53-54        |
| Total Expenditure  | 4  | Control  | -  |                | ]               | 1                         | ORDER OF MOST HOLY Sacramen T Counts 200.00             |
| The American Land of Control of Section 2 and Section 3 an |  |  | 2  |                | {               |                           | 1000 0,01   |
| THE AND FOUND SATISFACTORY AND ACCEPTED.  SECTIVING CLERK  MATURE AND PROTECT AND ACCEPTED.  MATURE AND ACCEPTED.  MATUR |  | Total Expenditure  |  |                |                 | \$200.003                 | and remembed and 100 DOLLARS                            |
| The and count satisfaction and accurate.   111   | 011140111  |  | Name of the last o | 7              | Jan             |                           | THE AMERICAN BANK                                       |
| THE AND FOUND SATISFACTION AND ACCIPTURE SEPT. 29, 1980 Authorized for Payment FOR ACCIPTURE AND PARTIES AND ACCIPTURE AND PARTIES AND ACCIPTURE AND PARTIES AND ACCIPTURE AND PARTIES AND ACCIPTURE A |  | JJ KEC   | 1  |                |                 |                           | 0 4:  |
| MATURE AND TRAINED MATERIAL.  SOUTH BELLING MATERIAL.  BECKELEFER  BUILING IN CORRECT: 112 11 12 12 12 12 12 12 12 12 12 12 12   | RECEIVE  |  | Sent 29 198  | O Authoriz     | d for 0         | 100                       |   |
| SON RECEIVING MATERIAL.  NOCETIFIER  NOCET | MANGE  |  |  |                |                 |                           | 651 0003  |
| BILLING IN CORRECT: THE STREET OF THE STREET | SIGNAT   |  | Smithers   |                |                 |                           |   |
| BILING IS CORRECT: TALE TO CASEL AND THE PARTY OF THE PAR |  | à  | OKK! EPER  |                |                 |                           | Figure II-5-39.—Check Number 537 (Purchase Order C-87). |
|  | The sall   |  | 9475 74(9  | -              | AUTHENTICATED . | (favingle)                |   |
|  | PART 3   | RECEIVING/L  | COCKKEEPER COP   |                |                 |                           |   |

eck Number 537 (Purchase Order C-87).

Figure II-5-38.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

|       |   | Ì        | Ĭ            |        |        |                |        |       |               |         |
|-------|---|----------|--------------|--------|--------|----------------|--------|-------|---------------|---------|
| 6/1/6 | CMO CLUB                                  | 530 6.86 | 0.97<br>9.98 |        | 60.00  | 60.00 2299.85  |        | 66.00 | 66.00 2698.72 | 4998.57 |
| 81/6  | 1/18 ECUMENICAL BOOKSTORE                 | 531 C-80 | C-80         |        | 51.00  | 51.002248.85   |        |       | 2698.72       | 4947.57 |
| 12/6  | SUNDAY COLLECTIONS                        |          |              | 355.16 |        | 10.4092        | 325.03 |       | 3023,75       | 5427.76 |
| 9/56  | PRETTY FLORIST                            | 532 6-82 | 283          |        | 50.00  | 50.00 2554.01  |        | 50.00 | 50.00 2973.75 | 5527.76 |
| 87/6  | SUNDAY COLLECTIONS                        |          |              | 211.53 |        | $\overline{}$  | 249.9/ |       | 1223.66       | 6000    |
| 67/6  | MARYNOLL MISSIONARIES                     | 533 C-83 | c-83         |        | 200.00 | 200.002565.59  |        |       | 327.5 KA      | 5000 20 |
| 62/6  | FRANCISCAN FATHERS                        | 534 6-84 | 98.0         |        | 200.00 | 200.00 2365.57 |        | -     | 3223 66       | 5500 40 |
| 67/6  | 9/29 SISTERS OF CHARITY                   | 535 6-85 | 58-5         |        | 200.00 | 200.00 2/65.54 |        | . 64  | 3223.66       | 6489 20 |
| 67/6  | 9/29 SACRED HEART HOSPITAL                | 536 C-86 | 98-3         |        | 200.00 | 200.00 1965.54 |        | , ,,, | 3223.66       | 5/89 20 |
| 67/6  | 9/29 MOST HOLY SACRAMENT CONVENT 537 C-87 | 537      | 28-3         |        | 200.00 | 200.001765.59  |        |       | 3223.66       | 4989.20 |
|       |   |          | ļ,           |        |        |                |        | ††    |               |         |

Figure II-5-40.—Receipts and Expenditures Record (Payment of Purchase Order C-87, September 29, 1980).

|  |  |   | PENSACOLA, FLORIDA 32509 | PAY TO THE St. Bernard Seminary \$ 200.00 | Two hundred and oglos DOLLARS         | THE AMERICAN BANK |                                      |                 | FOR Catholie Deet. M. K. Smilkelle           | 36483158 651 0003 | Figure II-5-42.—Check Number 538 (Purchase Order C-88).    | <b>p</b>  |                             |                           |
|--|--|---|--------------------------|---|---------------------------------------|-------------------|--------------------------------------|-----------------|--|-------------------|--|-----------|-----------------------------|---------------------------|
| , 1990 C-88  |  |   | UNIT AMOUNT              | \$200.00                                  |                                       | \$200.007         | misters                              |                 | ized for Payment                             |                   |  |           | AUTHERFICATED BY (Entirely) |                           |
| sept. 29, 1980   | pa.vm ro.<br>re<br>76<br>35412   | er for the fullbowings                                      | QUANTITY UNIT            | -   | {                                     |                   | many or of Longer of the Sances Cons | ¥               | Sept. 29, 1980 Authorized for Payment        | Personal state    | niedoro  |           | ert Mis                     | CEEPER COPY               |
| ACTIVITY #0  | St. Bernard Seminary<br>4123 Terrence Drive<br>Cullman, Alabama 35412                      | erson, phose enter our erder fo                             | ресонитом                | ernard Seminary                           |                                       |                   | VIA.                                 | RECEIVING CLERK | F.   |                   | M. R. Smithers   | изавижное | PAIR BY CRECK MD.           | RECEIVING/BOOKKEEPER COPY |
| WECKLE CHOSE<br>BAYCOMY FOR STI S FT (SPY, 3-75)<br>I'N GIOLLI'78-500  | RPC Marvin R. Smithers RAVEDTRAPROBEVCEN Chapel Fund Roman Catholic Account Custodia 22500 | Being governed by Instructions hereon, phosos enter our erd | ¥8                       | Donation to St. Bernard Seminary          | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | Total Expenditure | 012C0817 T0005                       |                 | MICHAED AND FOUND SATISFACTORY AND ACCIPTION | STORESON          | SENATURE AND PRINTED NAME OF<br>PERSON RECEIVING NATERIAL: |           | THE BALLING IS CORRECT:     |                           |
| PURCHASE ORDER BAVEDARY FORM: BAVEDA | RPC Marvi<br>NAVEDTRAPI<br>Fund Rom<br>Account   | Sentiment P   | VILLANGUE                |   | } {                                   |                   | OATE BEGUINED                        |                 | 1 0  | Dilaya            | 71011  | 5-        | -19                         | PART 3                    |

Figure II-5-41.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980). RECEIVING/BOOKKEEPER COPY

|      |   | 1        |          | Ì      |        | 77.00.         |                | 100.00 | -120 BOLZ698-721 | 1 | F | 4998.57    |
|------|---|----------|----------|--------|--------|----------------|----------------|--------|------------------|---|---|------------|
|      | BANAL CARD CLOB                         | 230 p-86 | 98-0     |        | 37.00  | 00.00          |                |        |                  |   |   | TA WILLIAM |
|      | Doobstan                                | ē        | 631 6.80 |        | 51.00  | 51.002248.85   |                |        | 2698.72          |   |   | 16.1464    |
| 8//6 | 9/18 ECUMENICAL BOOKSTONE               |          | 3        |        |        |                |                |        |                  |   |   | 5627.76    |
| 16/0 | SUMBAN COLLECTIONS                      |          |          | 355.16 |        | 2604.01        | 2604.01 325.03 |        | 3023.75          | 1 | 1 | 1          |
| 12/2 | Total Manor                             | 533 6-82 | 20-5     |        | W 03   | 50 m 2554.01   |                | 50.00  | 50.00 2973.75    |   |   | 5527.70    |
| 9/26 | 9/26 PRETTY FLOKISI                     | 776      | à        |        |        |                |                |        | ******           |   |   | 5989, 20   |
| 96/0 | SUNDAY COLLECTIONS                      |          |          | 211.53 |        | 2765.54        | 2765.54 249.9/ |        | 3443.00          |   |   |            |
|      |   | 1        | 3        |        | 200    | 300 00 2566 50 |                |        | 3223.66          |   |   | 5789.20    |
| 67/6 | MARYNOLL MISSIONARIES                   | 233      | 333 5-63 |        | 3      |                |                |        |                  |   |   | 55.89.20   |
| -    | 700000000000000000000000000000000000000 | 524 C.AV | 7000     |        | 200.00 | 200.00 2365.57 |                |        | 3223.00          |   |   |            |
| 62/6 | FRANCISCAN FAINERS                      |          |          |        |        |                |                |        | 77 0000          |   |   | 5389.20    |
| 00/0 |   | 535      | 535 6-85 |        | 200.00 | 200.00 2/65.59 |                |        | 3443.00          |   |   |            |
| ×××  | YIKY SISTERS OF CHARLEY                 |          | 1        |        |        | 113 27.61      |                |        | 3223 66          |   | _ | 5/89.20    |
| 0/10 | 0/20 SACRED HEART HOSPITAL              | 536      | 236 C-86 |        | 200.00 | 200.00 /703.37 |                |        |                  |   |   | 00000      |
|      | ١                                       | 653      | 607      |        | 2000   | 200 00 1765 54 |                |        | 3223.66          |   |   | 4467.40    |
| 67/6 | MOST HOLY SACRAMENI CONVENI 331 C'01    | è        | ١        |        |        |                |                |        |                  |   |   | W799.20    |
| 0/10 | 0/10 CT RERMANN SEMINARY                | 538      | 538 C-88 |        | 200.0  | 200.00/565.5%  |                |        | 3225.66          |   | + |            |
| 1    | ۱                                       |          |          |        |        |                |                |        |                  |   | ) |            |
|      |   | ŀ        |          |        |        |                |                |        |                  |   |   |            |

Figure II-5-43.—Receipts and Expenditures Record (Payment of Purchase Order C-88, September 29, 1980).

| RP2 Alical Shin  |  |  | Sept. 29, 198d                  | . 1980                   | P-88             |   |
|--|--|--|---------------------------------|--------------------------|------------------|---|
| NAVEDTRAPRODEVCEN Chapel<br>Fund Protestant Account<br>Custodian<br>Pensacola, Florida 32509 | Navy Relief Society (Pensacola Chapter) int Naval Air Station Pensacola, Florida 32508 | Society<br>Napter)<br>Ition<br>Orida 32508 | MALVARE TO-                     |                          |                  |   |
| BENTLEMBN: Being governed by Insh  | Being governed by Instructions harpen, phose enter our order                           | der for the following                      |                                 |                          |                  |   |
| оциятт   | BESCHPTION   | QUANTITY                                   | (BM)                            | MICE                     | AMOUNT           |   |
| Donation to Navy Re<br>(Pensacola Chapter)   | Donation to Navy Relief Society (Pensacola Chapter)                                    |  |                                 |                          | \$500.00         | PENSACOLA, FLORIDA 32509                                |
|  |  | }{<br>                                     |                                 | }{                       | 7,4              | Now Don't   |
| Total Expenditure  | iture  |  |                                 |                          | \$500.007M.R. 9. | UNDER OF SOO OO SOO OO                                  |
| DATE REGULACO DISCOURT TERMS   | 114  | 7.   | Pé                              | Ario marione             |                  | THE AMERICAN BANK                                       |
|  | RECEIVING CLER   | G CLERK                                    |                                 |                          |                  |   |
| ERCEIVED AND FOUND SATISFACTORY AND ACCEPTED.  | CTORY AND ACCIETED:  | Sept. 29, 198                              | 29, 1980 Authorized for Payment | ed for Pa                | yment            | Donotion  |
| MARKED FOR:  |  |  | 15                              |                          |                  | S   |
| SIGNATUPE AND PRINTED NAME OF<br>PERSON RECEIVING MATERIAL.                                  | 13 A. J. A. A. S. 10   | gh.  |                                 |                          |                  | 36483158 651 3003 ADMINISTRATOR                         |
|  | <b>XOO9</b>  | BOOKKEEPER                                 |                                 |                          |                  | Element II & Af Chaol: Number 510 (Beach on 500)        |
| THE BILLING IS CORRECT.  | PAID OT CHECA NO   | 0171 7210                                  |                                 | AUTHARTICATED BY TRIBURE | 17 - Includen    | rights it-3-43.—Check jumper 339 (Furchase Order F-88). |
| PART 3   | RECEIVING/BOOKKEEPER COPY  | KKEEPER COPY                               |                                 |                          |                  |   |

Figure II-5-44.—Purchase Order Part 3 (Protestant Account, September 29,

| 9/26       PRETTY FLORIST       53.2 G-87       52.00 [2573.75]       50.00 [2573.75]         9/28       SUNDAY COLLECTIONS       211.53       200.00 [2565.54]       3223.66       2223.66         9/29       MARYWOLL MISSIONARIES       53.3 C-83       200.00 [2565.55]       3223.66       2223.66         9/29       FRANCISCAN FATHERS       53.5 C-85       200.00 [265.57]       3223.66       222.60         9/29       SISTERS OF CHARITY       53.6 C-86       200.00 [765.57]       3223.66       222.60         9/29       SACRED HEART HOSPITAL       53.6 C-86       200.00 [765.57]       3223.66       222.60         9/29       ST. BERNARD SEMINARY       53.8 C-86       200.00 [765.57]       3223.66       200.00 [765.57] | SIXI SOMBAY COLLECTIONS     |          | 355.10 | 7604.        | 2604.01 323.03 | 3023.75       | 4677.76 |
|---|-----------------------------|----------|--------|--------------|----------------|---------------|---------|
| 533     C-83     200.00 2565.59     249.99       534     C-89     200.00 2565.59       535     C-89     200.00 2365.59       535     C-85     200.00 265.59       540     200.00 1965.59       540     200.00 1765.59       540     200.00 1765.59  | 9/26 PRETTY FLORIST         | 532 6-8  | 7      | 50.00 2554.  | 8              | 50.00 2973.75 | 5527.76 |
| 533       C-83       200.00 2565.59         534       C-89       200.00 2365.59         535       C-85       200.00 2165.59         536       C-86       200.00 1965.59         547       537       C-87       200.00 1765.59         538       C-86       200.00 1765.59   | SUNDAY COLLECTIONS          |          | 211.53 |              | 54 249.9/      | 3223.66       | 60000   |
| 534 C-84 200.002365.54<br>535 C-85 200.002165.54<br>536 C-86 200.001965.54<br>547 537 C-87 200.001765.59<br>538 C-86 200.01765.59   | MARYNOLL MISSIONARIES       | 533 C-B  | 3      | 200.002565.  | 55             | 3223.66       | 5000 20 |
| 535     C-85     200.00 2165.54       536     C-86     200.00 1965.54       547     537     C-87       538     C-87     200.00 1765.54       538     C-88     200.00 1565.57  | FRANCISCAN FATHERS          | 534 C-B  |        | 200.002365.  | 3              | 3223.66       | 5500 20 |
| 536 C-86 200.00/965.59<br>547 537 C-87 200.00/765.59<br>538 C-88 200.00/565.59  | SISTERS OF CHARITY          | 535 6-8  | 5      | 200.00 2/65. | 3              | 323.66        | 5389 20 |
| 547 537 C-87 200.001765.59<br>538 C-88 200.001565.59  |                             | 536 C-B  | 9      | 200.00 1965. | 3.             | 3223.66       | 07 00/5 |
| 538 C-88 200.00/565.59  | MOST HOLY SACRAMENT CONVENT | 537 C-8; |        | 200.001765.  | >              | 3223.66       | 4080 20 |
|   |                             | 538 C-86 |        | 200.00/565.  | 3              | 3223 66       | 7209 20 |
| MANY RELIEF SOCIETY 539 P-88 1565.54 500.001723.66  |                             | 539 P-8  | 8      | 1565,5       | *              | 500.002723.66 | 4289.20 |

Figure II-5-46.—Receipts and Expenditures Record (Payment of Purchase Order P-88, September 29, 1980).

#### **Protestant Group**

The Protestant Advisory Council consulted with Chaplain Jones concerning the various organizations that they thought should receive donations. Following the discussion with Chaplain Jones, the council decided to recommend to the commanding officer that donations be made to the following organizations and directed RP2 Ship, when authorized, to prepare the Purchase Orders for these donations. Approval was received and the Purchase Orders were prepared on 29 September 1980.

- 1. Navy Relief Society—figure II-5-44 shows the Purchase Order for this transaction; figure II-5-45 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-46.
- 2. <u>American Red Cross</u>—figure II-5-47 shows the Purchase Order for this transaction; figure II-5-48 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-49.
- 3. American Bible Society—figure II-5-50 shows the Purchase Order for this transaction; figure II-5-51 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-52.
- 4. Church World Service-figure II-5-53 shows the Purchase Order for this transaction; figure II-5-54 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-55.
- 5. World Relief Commission—figure II-5-56 shows the Purchase Order for this transaction; figure II-5-57 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-58.

6. World Vision International—figure II-5-59 shows the Purchase Order for this transaction; figure II-5-60 shows the check issued by the chapel fund administrator for the donation. The entry required to bring the Receipts and Expenditures Record up to date is shown in figure II-5-61.

# CLOSING ENTRIES (SEPTEMBER 30, 1980)

It is time to make all the closing entries for the month of September. First, the petty cash fund must be replenished.

# **Petty Cash Vouchers**

The chapel fund administrator must attach all supporting invoices and receipts to each Petty Cash Voucher upon surrendering them to the Roman Catholic and Protestant account custodians for payment. On each Petty Cash Voucher, the chapel fund administrator writes the word "Paid" followed by the date and the number of the check which will be used to make replenishment to the chapel fund. Figures II-5-62, II-5-63, II-5-64, and II-5-65 show the Petty Cash Vouchers charged to the Roman Catholic and Protestant accounts for the month of September.

# Purchase Order (Part 3)

Each of the account custodians prepares a Purchase Order for the amount that was used by their individual accounts. The Roman Catholic account custodian would prepare a Purchase Order for \$20.84 which is the amount that was charged to his account for the month. Figure II-5-66 shows this Purchase Order. The Protestant account custodian would prepare a Purchase Order for \$21 which is the amount that was charged to her account for the month. Figure II-5-67 shows this Purchase Order.

| Total Expenditure  Total Expenditure  Total Expenditure  RECEIVING CLERK  
|--|
|--|

Figure II-5-47.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

| 17/6 | SUNDAY COLLECTIONS         |          | -   | 355.16 | 2604.0/         | 2604.01 325.03 |                | 3023 75     | 74 2075 |
|------|----------------------------|----------|-----|--------|-----------------|----------------|----------------|-------------|---------|
| 9/56 | PRETTY FLORIST             | 532 6-82 | -82 |        | 50.002554.01    |                | 50.00 2973.75  | 973.75      | 0/./706 |
| 9/28 | SUNDAY COLLECTIONS         |          |     | 211.53 | 2765.57         | 2765.54 249.91 |                | 3223 66     | 6000 30 |
| 67/6 | MARYNOLL MISSIONARIES      | 533 C-83 | -93 |        | 200.002565.59   |                | 3              | 77 2 2 6 78 | 5000 55 |
| 9/29 | FRANCISCAN FATHERS         | 534 C-84 | 80  |        | 200.00 2345.54  |                | 1 2            | 2222 64     | 5,0000  |
| 9/29 | SISTERS OF CHARITY         | 535 6-85 | 58  |        | 200.00 2/65.54  |                | 7 6            | 3223 66     | 5389.20 |
| 62/1 | 9/29 SACRED HEART HOSPITAL | 536 6-86 | 98  | Ī      | 45 2961 an anc  |                | 1 2            | 3233 64     | 2389.20 |
| 67/6 | WELL!                      | ::       | :   |        | 2               |                | 3              | 43.00       | 5/89.20 |
| 0/30 | Day Day                    |          | ò   | 1      | X00.00 / 765.5Y |                | 33             | 3223.66     | 4989.20 |
| 3    | TI. DEKNARD SEMINARY       | 538 C-88 | 8   |        | 200.00 /565.54  |                | 37             | 3223.66     | 4789.20 |
| 67   | MANY KELIEF SOCIETY        | 539 A-88 | -86 |        | 1565,54         |                | 500.00 2723.66 | 723.66      | V289.20 |
| 67/6 | AMERICAN RED CROSS         | 540 P-89 | 86  |        | 1565.54         |                | 250.002473.66  | 73.66       | 4039.20 |
|      |                            | 1        | ł   |        |                 |                |                |             | 2000    |

Figure II-5-49.—Receipts and Expenditures Record (Payment of Purchase Order P-89, September 29, 1980).

| 06-9   |   |                          | AMOUNT NAVEDTRAPRODEVCEN CHAPEL FUND | \$200.00                           | ORDER OF CAMERICAN BURG DOLLER & 200.00 | harmon | SON 00 M. P. S. Trus Lundred and | THE AMERICAN BANK |                | Boutier         | Prestatary m. F                              |  | Theck Number 541 (Purchase Order P-90).   |            | i i (anadat)               |                           |
|--|---|--------------------------|--------------------------------------|------------------------------------|---|--------|----------------------------------|-------------------|----------------|-----------------|--|--|---|------------|----------------------------|---------------------------|
| Sept. 29, 1980                                       | <u>د</u>  |                          | Merr                                 | -                                  |   | }      |                                  |                   | This           |                 | *** Sept. 29, 1980 Authorized for Payment    | l  |   |            | autefericarte pr (fautoda) |                           |
| Sept. 2  | PREIVER TO:   | outing                   | VED UNIT                             | 1                                  |   | }      | +                                |                   | 2. 5. 5. D     |                 | 1980 Autho                                   | I STATE OF THE STA |   |            |                            | <b>₩</b>                  |
| ACTIVITY NO.   | e Society<br>reet<br>78903  | order for the followings | GUANTITY                             | -<br>23                            |   |        | -                                |                   | 7              | RECEIVING CLERK | Sept. 29,                                    | -<br>-   | Ship                                      | BOOKKEEPER | BA74 PA10                  | DOKKEEPER                 |
| MANCHALE ORDER MANCHALE ORDER SAN BY GEV. 3-70       | RP2 Alice L. Ship Merican Bible Society AWEDTRAPRODEVCEN Chapel 4444 Steer Street Fund Protestant Account Dallas, Texas 78903 Custodian | Pensacola, Florida Jedus | весили                               | Donation to American Bible Society |   |        |                                  | Total Expenditure | BISCOUNT TERMS | RECEIVI         | MCEIVES AND FOUND SATISFACTORY AND ACCEPTED. | Treetakee POR:   | SIGNATURE AND PRESTED NAME OF C. Z. SALP. | 009        | THE BALLING IS CORRECT:    | RECEIVING/BOOKKEEPER COPY |
| PURCHASE ORDER MAYCOMET FORM 221 S/N 0104-UF-78-2000 | P2 Alice l<br>AVEDTRAPR(<br>Fund Prote  | 8 2                      | GUMANITY                             | $\top$                             | 1                                       | 1      | П                                |                   | eserate state  |                 | MCIVE  | MARKIE POR   | SIGNATU                                   |            | 1 3                        |                           |

Figure II-5-50.—Purchase Order Part 3 (Protestant Account, September 29, 1980).

| - 30.00 kg/27/70/7 |
|--------------------|
|                    |
| 2765.54 249.9/     |
| 200.002565.59      |
| 3223.66            |
|                    |
| 200.00 2165.54     |
| 200.00 1965.54     |
| 3223.66            |
|                    |
| 200.00/565.59      |
| 500.00 2723.66     |
|                    |
| 1565.54            |
| 200 00 2273.66     |
| /303.37            |
|                    |
|                    |

Figure II-5-52.—Receipts and Expenditures Record (Payment of Purchase Order P-90), September 29, 1990).

| PROCESS COMES          | start value (n. 2. cett  | ACTIVITY BB.                          | land<br>Factor | ı ⊢                          | PUBCHASA 00000 NO. |  |
|------------------------|--|---------------------------------------|----------------|------------------------------|--------------------|--|
| `                      |  |                                       | Sept. 29, 1980 | 1980                         | P-91               |  |
| RP2 Ali                | MAVEDTRAPROBEVCEN Chapel 102 New YORK J                                  | Service<br>Avenue                     | 10. MELVE TO.  |                              |                    |  |
| Custodian<br>Pensacola |  | 5.6. 20372                            |                |                              |                    |  |
| OBMITTENEN:            | OBMILLANGN: Baing generated by instructions hervers, phase array eur ord | order for the followings              |                |                              |                    |  |
| OUMERTY                | DESCRIPTION  | GUANTITY                              | į              | DIBIG.                       | AMOUNT             | PEL FUND   |
|                        | Donation to Church World Service   | ,                                     | 1              | ,                            | \$200.00           | PENSACOLA, FLORIDA 32509   |
| -                      |  |                                       |                |                              |                    | PAY TO THE CLASS OF STATE 122  |
| }                      |  |                                       |                | -                            |                    | UNDER OF THE COLUMN STATES S. 200:00   |
| į                      | Total Expenditure  |                                       |                |                              | \$200.00 × . R. &  | Two heinbed and 00/100   |
| 947E B@Bujags          | Michael Ytees  | HARATIN                               | 2              | - Marine 1                   |                    | THE AMERICAN BANK  |
|                        | RECEIVING  | NG CLERK                              |                |                              |                    |  |
| TO TO                  | MICHVED AND FOUND SATSFACTORY AND ACCUPTED:                              | Sept. 29, 1980 Authorized for Payment | O Authoriz     | ed for Pa                    | vment              |  |
|                        | AAABIDD POR:   |                                       |                |                              |                    | 86483188 65 0003   |
| SHEKA                  | HENATURE AND PERIORS HAME OF C. C. C. A. PRINCE INCEIVING MATERIAL.      | side.                                 |                |                              |                    |  |
|                        | XXX  | DOCKEPER                              |                |                              |                    | Figure 11-5-54 — Chack Number 543 (Burchase A.)  |
| 10 mg                  | THE BALLING IS CORNECT.  | - MTE 744                             |                | AUTHENTICATED OF (Initigate) | r (Inchesia)       | rear and a second commerce of a remaind of a second and a second a |
| PART 3                 | RECEIVING/BO   | RECEIVING/BOOKKEEPER COPY             |                |                              |                    |  |
|                        |  |                                       |                |                              | -                  |  |

Figure II-5-53.—Purchase Order Pari 3 (Protestant Account, September 29,

| 9/29 MARYNORL MISCIONADICE IR            |          |                 |                 |          |
|--|----------|-----------------|-----------------|----------|
|  | 533 C-83 | 200.002565.57   | 2274 646        | 0003     |
| 9/29 FRANCISCAN FATHERS 5.               | 534 C-8y | 200.002365.59   | 4523            | 5789.20  |
| 9/29 SISTERS OF CHARITY 5                | 535 C-85 | 280.00(2/65.54) | 3233.66         | 53.65.20 |
| 9/29 SACRED HEART HOSPITAL S.            | 536 C-86 | 200.00/965.59   | 3223 64         | 23.89.70 |
| 9/29 MOST HOLY SACRAMENT CANENT 537 C-87 | 17 C-87  | 200.001765.59   | 7772            | 3/89.20  |
| 9/29 ST. REMARK CEAST.                   | 1 2      | 10300           | 3443.00         | 4989.20  |
| 1  | 378 C-88 | 200.00/565.5%   | 3223.66         | 4789.20  |
| 9129 MAVY RELIEF SOCIETY S               | 539 P-88 | 1565.54         | 500 00 772 46   | 20.000   |
| 9/29 AMERICAN RED CROSS 51               | 540 P-89 | 1565.54         | 250 000 2000 24 | 4489.40  |
| 7  | 541 8.90 | /5.585/         | 200.000.000.000 | 4039.20  |
| 9/29 CHURCH WORLD SERVICE 51             | 542 P.91 | 75.595/         | 2,00,00,3072.62 | 3839.20  |

Figure II-5-55.—Receipts and Expenditures Record (Payment of Purchase Order P-91, September 29, 1980).

| MAYED RAPE LE SHID NAVED RAPE AND | Activity as Activi | RP2 Alice L. Ship World Relief Commission NAVEDTRAPROBEVICTRI Chapel 2105 Town Avenue Fund Protestant Account Washington, D.C. 20376 Custodian Pensacola Florida 32509 | a hercon, phone orthe our order to the followings | QUANTITY UNIT PRICE AMOUNT DENIAL COLOR DE L'EUND | Donation to World Relief Commission - \$200.00 PAY TO THE | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | Two funded and 1100 DOLLARS | Total Expenditure THE AMERICAN BANK | 10 C. J. A Part | PREEVING GERK | Authorized for Payment | 133 LTVAM | SEALTHER AND THE SALES ALL SALE ALL SALE ALL SALE OTHER P-92). | bookki## | PAID BY CHECK RO. |  |
|---|--|--|---|---|---|---------------------------------------|-----------------------------|-------------------------------------|-----------------|---------------|------------------------|-----------|--|----------|-------------------|--|
|---|--|--|---|---|---|---------------------------------------|-----------------------------|-------------------------------------|-----------------|---------------|------------------------|-----------|--|----------|-------------------|--|

Figure II-5-56.—Purchase Order Part 3 (Protestant Account, September 29, 1960).

| MINICAN THE STURBLINES                | اعتكام معا |           |                |                 |          |
|---------------------------------------|------------|-----------|----------------|-----------------|----------|
| w ratifie                             |            | معال      | #00.00 4-00.00 |                 | V 00 33  |
|                                       |            | 1         | mon 2465.91    | 3223.66         | 2000     |
| 1/29 HARACISCAN TAIMENS               | 337 507    | ĺ.        | -              |                 | 5389.20  |
| CICTEDE OF                            | 535 6-85   | C-85      | 200.00 2/65.57 |                 | 0.000    |
| 7/x7 3131 END OF CHILLY               | 53, C-86   | 7-8¢      | 200.00 1965.54 | 3223.66         | 3/83.40  |
| 9/29 SACRED HEART HOSPITAL            | 236        | 3         |                | 2223 44         | 4989.20  |
| LANCE HOLV CAPRAMENT CONVENT 537 C-87 | 537        | C-87      | 200.001765.57  |                 |          |
| Ann ilam                              | C20 5-98   | 90-5      | 200.00/565.5%  | 3223.66         | 4789.00  |
| 9/29 ST. BERNARD SEMINARY             | 2,0        | 3         |                |                 | 4289.20  |
| MANUEL COURTY                         | 539        | 539 P-88  | 1565.57        | 300.00 x 1x3.00 |          |
| WAY Y                                 | 540        | 540 P-80  | 1565.54        | 250.002473.66   | 4039.70  |
| 9/29 AMERICAN KED CKD>>               | :          |           | 1000           | 200 00 2273.66  | 3839.20  |
| 0/20 AMERICAN BIRNE SOCIETY           | 24         | 541 290   | (202:3)        |                 | 26.30 20 |
| אינייייי בייייי                       | 60's       | 10.4      | 1565.59        | 200.00 2073.66  | 3037.00  |
| 9/29 CHURCH WORLD SERVICE             | 2          |           |                |                 | 3439.20  |
| 0/20 WORLD RELIEF COMMISSION          | 543        | 5 43 P-92 | 1565.54        | 200.00 1673.00  |          |

Figure II-5-58.—Receipts and Expenditures Record (Payment of Purchase Order P-92, September 29, 1980).

|  |   |   | CALL AND | PENSACOLA, FLORIDA 32509 September 29 19 50 63.64 | ORDER OF WORld Vision Internation 9 200 00 | Two hundred and offer | THE AMERICAN BANK  |                 | Donotion   | FOR PROFESTENT CONT. THE PROGRESSION ADMINISTRATION |  | Figure 11-5-60 — Check Number 544 (Burnhaud Day) | THE TOTAL THE PROPERTY OF THE |  |
|--|---|---|--|---|--|-----------------------|--|-----------------|--|---|--|--|---|--|
| 80 P-93  |   |   | PRICE AMOUNT                                 | - \$200.00  |  | \$200.00              |  |                 | or Payment   |   |  |  | AUTHENTICATED OF 'Including   |  |
| Sept. 29, 1980   | sion International marwaron<br>mecticut Avenue<br>on, D.C. 20370  | ar order for the following:   | OUAANTIY UNIT U                              | -   |  |                       | THE THE PARTY OF T | ¥               | Sept. 29, 1980 Authorized for Payment              | 3194878181  |  |  | DATE PAID AUTHER  |  |
| Mer. 3-70  | Morld Vi<br>Chapel 3642 Con<br>Account Mashingt   | GENTIEMEN: Being governed by instructions herson, please enter our order to | DESCRIPTION                                  | Donation to World Vision International            |  | Total Expenditure     | Biscount range   | RECEIVING CLERK | RECEIVED AND FOUND SATISFACTORY AND ACCEPTED: SEDT | 170118008   | A.L. SHIP  | 800KKEPER  | PAIR BY CHECK PO  |  |
| PUNCHASE ORDER MAYCOMPT FOUR 211 G FT GREV. 2-70 S.M. 0104-LJ-704-5000 | RP2 Alice L. Ship<br>NAVEDTRAPRODEVCEN Chapel<br>Fund Protestant Account<br>Custodian<br>Pensacola, Florida 32509 | GENTLEMEN: Being governaci  | QUANTITY                                     | Donatio   |  | Total E               | Dert Resulate  |                 | RECTIVED AND FOUND                                 | MARKED FOR  | SIGNATURE AND PRINTED MAME OF<br>PRISON RECEIVING MATIBLIAL: |  | THE MILITING IS CORRECT   |  |

- DOLLARS

Legtenber 29 10 50 63.64

Figure II-5-59.—Purchase Order Part 3 (Protestant Account, September 29,

| 2    | FRIM CISCAN PATHERS                  | 137 5 37 | 700.00 X00.00X | - Jykx3.00      | A COLOR |
|------|--------------------------------------|----------|----------------|-----------------|---------|
| 67/6 | SISTERS OF CHARITY                   | 535 6-85 | 200.00 2165.54 | 3223.66         | 5389.20 |
| 67/6 | SACRED HEART HOSPITAL                | 536 C-86 | 200.00/965.54  | 3223.66         | 07 08/5 |
| 9/29 | MOST HOLY SACRAMENT CONVENT 537 C-87 | 537 C-87 | 200.001765.54  | 3223.66         | 4089 20 |
| 67/6 | ST. BERNARD SEMINARY                 | 538 C-88 | 200.00/565.59  | 322544          | 00 000  |
| 9/29 |                                      | 539 P-88 | 1565.54        | 500 000 773 66  | 02.000% |
| 67/6 | AMERICAN RED CROSS                   | 540 P-89 | 1565.50        | 350 003073 64   | 7487.62 |
| 0//0 | Assertation of the contract          |          |                | 430.00 x 1/3.00 | 4039.20 |
| 11   | MACHINA DIDLE SOLIETY                | 24/ 6.90 | /565.5%        | 200.00 2273.66  | 3839.20 |
| 67/6 | CHURCH WORLD SERVICE                 | 542 P-91 | 1565.54        | 200.00 2073.66  | 3630 20 |
| 9/29 | WORLD RELIEF COMMISSION 543 P-92     | 543 P-92 | 1565.54        | 200.00 /873.66  | 3419 20 |
| 67/6 | WORLD VISION INTERNATIONAL 544 P-93  | 544 P-93 | 1565.54        | 200.00 /673.66  | 3330 30 |
|      |                                      |          |                |                 | 7437.40 |

Figure II-5-61.—Receipts and Expenditures Record (Payment of Purchase Order P-93, September 29, 1980).

| NETPDC CHAPE                                    | _ FUND   | RECEIPT NUMBER 51 DATE SEPTEMBER 2, 1980  |
|---|--|---|
| PAY TO  JAKE LANZA  PURPOSE  SODAS FOR VISITORS | AMOUNT (WRITTEN) EIGHTEEN & 92 ACCOUNT NAME ROMAN CATHOLIC | AMOUNT (FIGURES)<br>\$18.92<br>AMOUNT<br>\$18.92<br>Paid<br>Sage: 30,1980<br>Ck mo. 545 |
| APPROVED BY (SIGNATURE) M. 7. Smithers          | RECEIPT OF ABOVE AMOUNT                                    | IS ACKNOWLEDGED (SIGNATURE  |

Figure II-5-62.—Petty Cash Voucher (Roman Catholic Account, September 2, 1980).

| NETPDC CHAPEL (NAME OF COMMAND)     | PETTY CASH VOUCHER                     | RECEIPT NUMBER 52 DATE SEPTEMBER 2, 1980           |
|-------------------------------------|--|--|
| PAY TO<br>JACOB PROPHET             | AMOUNT (WRITTEN) EIGHTEEN & 92 DOLLARS | AMOUNT (FIGURES)<br>\$18.92                        |
| PURPOSE<br>SODAS FOR VISITORS       | ACCOUNT NAME PROTESTANT                | AMOUNT<br>\$18.92<br>Paid<br>30,1980<br>Ck no. 545 |
| APPROVED BY (SIGNATURE)  A. L. Ship | RECEIPT OF ABOVE AMOUNT                | IS ACKNOWLEDGED (SIGNATURE                         |

Figure-II-5-63.— Petty Cash Voucher (Protestant Account, September 2, 1980).

| NETPDC CHAPEL           | PETTY CASH VOUCHER FUND        | RECEIPT NUMBER 53             |
|-------------------------|--------------------------------|-------------------------------|
|                         |                                | DATE<br>SEPTEMBER 18, 1980    |
| PAY TO                  | AMOUNT (WRITTEN)               | AMOUNT (FIGURES)              |
| JACOB PROPHET           | TWO & $\frac{08}{100}$ DOLLARS | \$2.08                        |
| PURPOSE                 | ACCOUNT NAME                   | AMOUNT                        |
| SYMPATHY CARD           | PROTESTANT                     | \$2.08                        |
|                         |                                | Sept 30, 1980<br>ck mo. 545   |
| APPROVED BY (SIGNATURE) | RECEIPT OF AROVE AMOUN         | T IS ACKNOWLEDGED (SIGNATURE) |
| a. L. Ship              | Jacob Prophe                   |                               |

Figure II-5-64.—Petty Cash Voucher (Prostestant Account, September 18, 1980).

| NETPDC CHAPEL (NAME OF COMMAND) | FUND                           | RECEIPT NUMBER<br>54  |
|---------------------------------|--------------------------------|---|
|                                 |                                | DATE<br>SEPTEMBER 25, 1980  |
| PAY TO                          | AMOUNT (WRITTEN)               | AMOUNT (FIGURES)  |
| JAKE LANZA                      | ONE & $\frac{92}{100}$ DOLLARS | \$1.92  |
| PURPOSE                         | ACCOUNT NAME                   | AMOUNT  |
| REPLACE THREE LOST KEYS         | ROMAN CATHOLIC                 | \$1.92  |
| APPROVED BY (SIGNATURE)         | DECEMBER OF ADOME              | Paid<br>Sept. 30, 1980<br>ch mo. 545<br>T IS ACKNOWLEDGED (SIGNATURE) |

Figure II-5-65.—Petty Cash Voucher (Roman Catholic Account, September 2, 1980).

| ğ 2   | 11A 0104-U-704-5300   |                    | Sept. 30,                       | 1980     | 06-0                        |
|---|---|--------------------|---------------------------------|----------|-----------------------------|
| RPC Marvin R. NAVEDTRAPRODE'S Fund Roman Ca | RPC Marvin R. Smithers RPC Marvin R. Smithers RMVEDTRAPRODEVCEN Chapel Fund Roman Catholic Account Custodian Record Company Catholic Record Roman Consocial Strator | rs<br>1pel<br>2509 | DELIVER TO.                     |          |                             |
| Pensacola                                   | ar hered  | fellowing          |                                 |          |                             |
|   |   | QUANTITY           | TIME                            | E SOCIE  | AMOUNT                      |
|   | I replenish the petty cash fund   |                    | ,                               | -        | \$20.84                     |
|   | M. T. The Catholic account was  |                    |                                 |          |                             |
|   | for the nurchase of sodas (Petty Cash)  |                    |                                 |          |                             |
|   | Voucher Number 51 - \$18.92) and for  |                    |                                 |          |                             |
|   | (Petty Cash Voucher Number 54 -   |                    |                                 |          |                             |
|   | \$1.92)   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 | 1        |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 |          |                             |
|   |   |                    |                                 | _        |                             |
|   | Total Expenditure   |                    |                                 |          | \$20.84 THE. 4.             |
|   |   | IV.                | M. R. Low                       | Some     | Asis                        |
|   | RECEIVING CLERK   |                    |                                 |          |                             |
| Į.  | MERINED AND FOUND SATISFACTORY AND ACCEPTED: Sept.  | 30, 19             | 30, 1980 Authorized for Payment | ized for | Payment                     |
|   | 11016900  | <b>-</b>           | PEPARTAKAT                      |          |                             |
|   |   | -                  |                                 |          |                             |
| ž į   | SEGULTURE AND PRINTED NAME OF THE COLUMN PRESON ESCHAME WATERLE.  | ΧI                 | 3                               |          |                             |
|   | BOOKKEPER   |                    |                                 |          |                             |
| #   | THE BALLING IS CORRECT: FALS OF CARCES TO MAIL PALE   | anz.               |                                 |          | ANTHENTICATED OF [Inchesio] |
|   |   |                    |                                 | l        |                             |

Figure II-5-66.—Purchase Order Part 3 (Roman Catholic Account, Figure II-5-67.—Purchase Order Part 3 (Protestant Account, Septem-September 30, 1980).

| MAYOF RAPPOBLE LEG Ship  MAYOF RAPPOBLE LEG Laborators  MAYOF RAPPOBLE LEG Laborators  MAYOF RAPPOBLE LEG Laborators  MAYOF RAPPOBLE LEG Laborators  MAYOF RAPPOBLE LABORATOR  Guardin  To replenish the petty cash fund  To replenish the petty cash fund  MAYOF RAPPOBLE LABORATOR  Guardin  To replenish the petty cash fund  To replenish the petty cash fund  MAYOF RAPPOBLE LABORATOR  Guardin  To replenish the petty cash fund  MAYOF RAPPOBLE LABORATOR  MAYOF RAPPOBLE LABORATOR  Guardin  To replenish the petty cash fund  MAYOF RAPPOBLE LABORATOR  Guardin  To replenish the petty cash fund  MAYOF RAPPOBLE LABORATOR  Guardin  MAYOF RAPPOBLE LABORATOR  MAYOF RAPPOBLE LABORATOR  MAYOF RAPPOBLE LABORATOR  MAYOF RAPPOBLE  M  | MAVCOMPT FORM 2513 G PTI (BEV. 8-73)<br>S/H 0104-UF-704-5300 | 212 G PT) (BBV: 3-73)                         |  |                         | Sept. 30,  | 1980      |                    |
|---|--|---|--|-------------------------|------------|-----------|--------------------|
| To replenish the petty cash fund  To replenish the petty cash fund  Charged with \$21.00 out of petty cash  To replenish the petty cash fund  To replenish the petty cash fund  To replenish the petty cash  To replenish t  | RP2 Alice<br>NAVEDTRAPI<br>Fund Proj                         | Ž   | C Marvin R. Smitl<br>AVEDTRAPRODEVCEN<br>Fund Administrator<br>ensacola, Florida | hers<br>Chapel<br>32509 | PREVER TO: |           |                    |
| To regilents the petty cash fund charged with \$21.00 out of petty cash for the purchase at account was charged with \$21.00 out of petty cash for the purchase of a sumature \$2.00 and for the purchase of a sumature \$2.00 and for the purchase of a sumature \$2.00 and for \$2.00 and \$2.00 an | CENTRAMEN Be   | yoursed by                                    | enter our order  | the following           |            |           |                    |
| To replenish the petty cash fund NITE. The Pontestant Account was Charged with \$21 out of petty cash for the purchase of sodas (Petty Cash Voucher Number 53 - \$18.92) and for the purchase of a somathy card (Petty Cash Voucher Number 53 - \$2.08)  S.08  Total Expenditure  Total Expenditure   |  |   |  | QUANTITY                | AIRM       | BOILL     | AMOUNT             |
| Total Expenditure  Total Expendi  |  | To replenish the pett                         | cash fund  |                         | -          | •         | \$21.00            |
| Total Expenditure  Total Expenditure  Total Expenditure    Total Expenditure  |  | charged with \$21.00 o                        |  |                         |            |           |                    |
| Total Expenditure  Total Expendi  |  | Youcher Number 52 - \$                        | 18.92) and for   |                         |            |           |                    |
| Total Expenditure  Total Expenditure    Interest   Inte  |  | the purchase of a symi                        | mber 53 -  |                         |            |           |                    |
| Total Expenditure    Total Expenditure  |  | \$2.08)                                       |  |                         |            |           |                    |
| Total Expenditure  Total Expenditure    International Expenditure   International Expe  |  |   |  |                         |            |           |                    |
| Total Expenditure    Total Expenditure  |  |   |  |                         |            |           |                    |
| Total Expenditure    Total Expenditure  |  |   |  |                         |            |           |                    |
| Total Expenditure  Total Expenditure    International Content   International   |  |   |  |                         |            |           |                    |
| Total Expenditure    Total Expenditure  |  |   |  |                         |            |           |                    |
| Total Expenditure    Interest   I  |  |   |  |                         |            |           |                    |
| Total Expenditure    Total Expenditure  |  |   |  |                         | _          |           |                    |
| Total Expenditure    Interpretation   In  |  |   |  |                         |            |           |                    |
| Total Expenditure  Incomment of the state of  |  |   |  |                         |            |           |                    |
| Total Expenditure    Total Expenditure  |  |   |  |                         |            |           |                    |
| THE AND TOURD LATERACTORY AND ACCURATE WITH SECURING CLERK THE AND TOURD LATERACTORY AND ACCURATE WITH SEPT. 30, 1980 AUTHORIZE THE TABLE THE PRINTED HAME OF A.C. SHIP THE LATERACTORY AND ACCURATE A.C. SHIP THE LATERACTORY AND ACCURATE A.C. SHIP THE CORRECT HAS A CONTROL OF A C.C. SHIP THE CORRECT HAS A CONTROL OF A C.C. SHIP THE CORRECT HAS A CONTROL OF A C.C. SHIP THE CORRECT HAS A CONTROL OF A C.C. SHIP THE CORRECT HAS A CONTROL OF A C.C. SHIP THE CORP. THE CORP. THE CONTROL OF A C.C. SHIP THE CORP. THE CORP  |  |   |  |                         |            |           | \$21.00 37.8       |
| SECTIONS CLEEK  THEESON THEESO  | 41410011 1140  | 1   | 714  | 100                     | 18 7 2     |           |                    |
| ANTER 100: 111111111111111111111111111111111  |  |   | RECEIVING CLE  | ¥                       |            |           |                    |
| MERCENTION ANTERIAL BOOKERS BO  | RECEIV   | ND AND FOUND SATISFACTORY AND                 |  | ă,                      | 180 Author | ized for  | Payment            |
| ME BILLING & CORRECT:  ME BILLING & CORRECT:  MA BILLING  MA CORRECT:  MA BILLING  MA BILL  MA BILLING  MA BILL  MA BILLING  M  |  | -   |  | - 8664                  | 1971       |           |                    |
| MODELEPER GORRECT:  | SIGNA  | ITURE AND PRINTED MAME OF RECEIVING MATERIAL. | A. J. Sh.  | -                       |            |           |                    |
| ME BULLMO & CORRECT! Just 11 CARCO OF BATTAN  |  |   | E  |                         | ļ          |           |                    |
|   | 1  | -   | -  | att Mie                 |            | ANTRENTIC | VTED BY (factodia) |
|   |  |   |  |                         |            |           |                    |

| PENSACOLA, FLORIDA 32509 | ORDER OF NETPDE Clopel Frond alluministrators 41.84 | Forty-one and 84/100 THE AMERICAN BANK | Replying Path Cond<br>Cathering Deet \$ 20.54<br>Protestant peet \$ 21.00<br>56 651 0003 AMINISTATOR |
|--------------------------|---|--|--|
| NAVEDTRAP<br>PENSACOLA,  | PAY TO THE ORDER OF                                 | THE AME                                | FOR 26483158   |

Figure II-5-68.—Check Number 545 (Purchase Orders C-90 and P-95).

| 7    | · · · · · · · · · · · · · · · · · · · |          |     |        |                |                |         |             |
|------|---------------------------------------|----------|-----|--------|----------------|----------------|---------|-------------|
| 62/6 | SACRED HEART HOSPITAL                 | 534 6-86 | 98  | 200    | 200 m 10K C CU |                |         |             |
| 9/20 | MOST HOLY CAPPAGE INT.                |          |     | 3      | 15:00          |                | 3443.00 | 5/89.20     |
|      | MANNOT INTERNATION (ON NEW)           | 237      | 176 | 200.00 | 200.00 1765.5% |                | 3223.66 | 00000       |
| 67/6 | ST. BERNARD SEMINARY                  | 538 C-88 | e,  | 2000   | 200.00/565.57  |                | 2222 (1 | 7707.40     |
| 67/6 | MANY RELIEF SOCIETY                   | 539 P.DO | 9   |        | 77.0           | +              | 00.07   | 4789.20     |
| 0//0 | AMEDICAL PARTY                        |          | 8   |        | 75°C9C         | 500.00 2723.66 | 723.66  | <br>4289.20 |
|      | CHERNAM KED CROSS                     | 240 P-89 | 8   |        | 1565.54        | 250.002473.66  | 773.66  | 1000        |
| 67/6 | AMERICAN BIBLE SOCIETY                | 541 8.90 | 9   |        | 1645 64        |                |         | 4039.20     |
| 67/6 | 9/29 CHURCH WORLD CERTIFIE            |          |     |        | 15:50          | 200.00 22/3.00 | 473.06  | 3839.20     |
| 6    | l                                     | 372 27   |     |        | 1565.59        | 200.00 2073.66 | 073.66  | 3630.20     |
| 2    | WORLD KELIEF COMMISSION               | 543 P-92 | 77  |        | 1565.54        | 200.00 /873.66 | 873.66  | 2040 30     |
| 67/4 | WORLD VISION INTERMATIONAL 544 P-93   | 544 1-5  | 2   |        | 1565.54        | 200.00 /673.66 | 27.2.66 | 21.70.40    |
| 9/30 | 9/30 REPLENISH PETTY CASH             | 06.5 503 | 91  | 100    | 2000015000     |                |         | 3239.20     |
|      |                                       |          |     | 100    | 27.77          | 21.00/652.66   | \$52.66 | 3197.36     |

Figure II-5-69.—Receipts and Expenditures Record (Payment of Purchase Orders C-90 and P-95, September 30, 1980).

|      |                                     |           |         |         |                    |   |                |                |   | • |          |
|------|-------------------------------------|-----------|---------|---------|--------------------|---|----------------|----------------|---|---|----------|
|      | an aloce (Number of the party       | 3000      | R       | 2000    | 70.000 Jan. 305.37 |   |                |                |   |   |          |
| 9/29 | MANY RELIEF SOCIETY                 | 539 0.00  | 00      |         | 7.0.0              |   |                | 2              |   |   | 7707150  |
| 3    |                                     | 1         | 8       |         | 1305.59            |   | 500.00         | 500.00/2723.66 |   |   | 00 000// |
| 2/29 | AMERICAN RED CROSS                  | 540 P-89  | 8       |         | 1565.54            |   | 350 00         | 350 AN 3473 LL |   |   | 7407.40  |
| 67/6 | AMERICAN BIBLE SOCIETY              | 541 8.90  | 8       | L       | 1565 50            |   | 3              | 8              |   |   | 4039.20  |
| 62/  | 9/29 CHURCH WORLD SERVICE           | 50,0 0.00 | 1 8     |         |                    |   | 200.00         | 200.00 22/3.06 |   |   | 3839.20  |
| 0/20 | 14000 - 000                         | 7,7       |         |         | /205.5%            |   | 200.00         | 200.00 2073.66 | - |   | 3639.20  |
| 3    | WORLD MELIEF COMMISSION 543 P-92    | 5 43 P    | 25      |         | 1565.54            | -   | 200.00 1872 66 | 1872 66        |   |   | 34/20 00 |
| 62/6 | WORLD VISION INTERMATIONAL SUL P.O. | 544 1     | ~       |         | 10000              |   |                |                |   |   | 2437.40  |
| 120  | 0.0.0                               |           | 2 8     |         | 75.505             |   | 200.00 /673.66 | 673.66         |   |   | 3239.20  |
| 3    | MAN WELLISH PETTY CASH              | 545 6.95  | 5       | 20.84   | 20.84 1544.70      |   | 21.00          | 21.00 1652.66  |   |   | 2000     |
| 1    |                                     |           |         |         |                    | T   |                |                |   |   | 317/.30  |
|      |                                     |           |         |         |                    |   |                | +              | + |   |          |
| /20  | 9/20 1014                           |           |         |         |                    |   |                |                |   |   |          |
|      | The second                          |           | 1046.17 | /38/.84 | 1544.70            | 1046.17 1381.84 1544.70 1085.48 1687.00 1652.66 | 687.00         | 652.66         |   |   | 7, 2016  |
|      |                                     |           |         |         |                    |   |                |                |   |   |          |

Figure II-5-70.—Receipts and Expenditures Record (Totals for the Month of September 1980).

### **Checking Account**

Figure II-5-68 shows the check issued to the NETPDC chapel fund administrator. This check is issued for the total amount of the Purchase Orders (\$41.84) shown in figures II-5-66 and II-5-67 for the Roman Catholic (\$20.84) and Protestant (\$21) accounts.

### Receipts and Expenditures Record

The steps required to bring the Roman Catholic and Protestant accounts up to date are shown in figure II-5-69.

The next thing that the chapel fund administrator must do is to total all the figures for the month on the Receipts and Expenditures Record. This is where he must check his work thoroughly so that he can start the next month's records without difficulty. Figure II-5-70 shows the totals for the month of September. The following arithmetic functions summarize this procedure:

| ROMAN CATHOLIC ACCOUNT         |             |
|--------------------------------|-------------|
| BALANCE (9/1)                  | \$ 1,880.37 |
| ROMAN CATHOLIC RECEIPTS        |             |
| (9/1 - 9/30)                   | +1,046.17   |
| TOTAL                          | \$ 2,926.54 |
| ROMAN CATHOLIC EXPENDITURES    |             |
| (9/1-9/30)                     | -1,381.84   |
| ROMAN CATHOLIC ACCOUNT         |             |
| BALANCE (9/30)                 | \$ 1,544.70 |
|                                |             |
| PROTESTANT ACCOUNT BALANCE     |             |
| (9/1)                          | \$ 2,254.18 |
| PROTESTANT RECEIPTS (9/1—9/30) | +1,085.48   |
| TOTAL                          | \$ 3,339.66 |
| PROTESTANT EXPENDITURES        |             |
| (9/1-9/30)                     | -1,687.00   |
| PROTESTANT ACCOUNT BALANCE     |             |
| (9/30)                         | \$ 1,652.66 |
|                                |             |
| ROMAN CATHOLIC ACCOUNT         |             |
| BALANCE (9/30)                 | \$ 1,544.70 |
| PROTESTANT ACCOUNT BALANCE     |             |
| (9/30)                         | +1,652.66   |
| COMPOSITE BALANCE (9/30)       | \$ 3,197.36 |

IT IS IMPERATIVE THAT THE CHAPEL FUND ADMINISTRATOR CHECK ALL THE FIGURES TO ENSURE THAT THE RECORDS ARE CURRENT AND ACCURATE!

One final entry is required on the Receipts and Expenditures Record. The chapel fund administrator makes the closing entry shown in figure II-5-7 1 and is now ready to prepare the quarterly and annual Statements of Operations and Net Worth.

# STATEMENT OF OPERATIONS AND NET WORTH

As stated in the previous chapter, a Statement of Operations and Net Worth will be prepared by the chapel fund administrator at the close of each quarter; and, a cumulative report will be prepared annually for the fiscal year. A copy of each Statement of Operations and Net Worth will be posted in a place which is accessible to participants in the CRP. Also, a copy of the annual report will be forwarded to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report. The form used for this report is entitled Senior Chaplain's Annual Report (NAVPERS 1730/9). Both quarterly and annual statements will be explained in the next few sections.

NOTE: The statements that will be explained are for the practice accounting application that was performed for the NETPDC chapel fund. Local command requirements may necessitate that certain items be deleted or added to these statements depending on local instructions. Also, it may be necessary to alter the forms themselves; however, the same basic information as outlined in Chapter VI of NAVSO P-3520 must be included.

# QUARTERLY STATEMENT OF OPERATIONS AND NET WORTH

The quarterly Statement of Operations and Net Worth is prepared by the chapel fund administrator in typewritten form on the last calendar day of each quarter during the fiscal year.

| NETPDC<br>WHE OF COMP | (NAME OF COMMAND) CHAPEL FUND |              |             |         |                |   |             |                    |                | PER100:  | TKO TOET      | FROM 1 SEP 80 TO 30 SEP 80 FY 80 |
|-----------------------|-------------------------------|--------------|-------------|---------|----------------|---|-------------|--------------------|----------------|--|---------------|----------------------------------|
| Γ                     |                               |              |             | ROMAIN  | ROMAN CATHOLIC | ACCOUNT                                 | PROT        | PROTESTANT ACCOUNT | COUNT          | OTHER A  | OTHER ACCOUNT |                                  |
| DATE                  | DESCRIPTION                   | CHECK<br>NO. | ⊼<br>.0.0ĕ  |         | IS EXPEND      | ). BALANCE                              | RECEIPT     | S EXPEND.          | BALANCE        | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | END. BALANCE  | COMPOSITE BALANCE                |
| 1/6                   | BALANCE BROUGHT FORWARD       |              | _           |         | _              | 1880.37                                 |             | -                  | 2254 18        |  | -             |                                  |
| 2/6                   | SUNDAY COLLECTIONS            | <br>         | _           | 280.76  | 9              | 2/60.53                                 | 3 207.18    | Or Or              | 35.67          |  |               | 4/34.55                          |
| $\mathbf{z}$          | 9/14 SUNDAY COLLECTIONS       | _            | _           | /90 32  |                | 2350.85                                 |             |                    | 06.//50        |  |               | 4711.89                          |
| _                     | 9/17 CMO CLUB                 | 530          | 16-97       | ╄-      |                | KA 0M 2299. BK                          | <del></del> | $\perp$            | 2,007.14       |  |               | 5124.57                          |
| 81/6                  | ECUMENICAL BOOKSTORE          | 531          | ${}^{-}$    | 2       | 7/5            | 51.002249 BC                            |             | 3                  | 2/.80 2000     |  |               | 4998.57                          |
| 12/6                  | SUNDAY COLLECTIONS            | $oxed{L}$    | T           | 355 16  | 1_             | 2604.01                                 | 226 03      |                    | 3613 75        |  |               | 4947.57                          |
| 97/6                  | PRETTY FLORIST                | 532          | C-82        |         | $\perp$        | 10 255 W 03                             | 4_          |                    | 50 50 50 50 PG |  |               | 5627.76                          |
| 87/6                  | SUNDAY COLLECTIONS            |              |             | 211.53  |                | 2765.54                                 | 2400/       | 1_                 | \$773.60       |  |               | 5527.76                          |
| 9/29                  | MARYNOLL MISSIONARIES         | 533          | c-83        |         | 1              | 200.00 2565.59                          |             |                    | 327.2 64       |  |               | 5989.20                          |
| 62/6                  | FRANCISCAN FATHERS            | 534          | 534 C-84    |         | 200.0          | 200.00 2365.54                          |             |                    | 2222 64        |  |               | 3789.20                          |
| 67/6                  | SISTERS OF CHARITY            | 535          | <b>c-85</b> | 1=      | 200.0          | 200.00 2/65.54                          |             |                    | 3222 66        | 1  |               | 5589.20                          |
| 62/6                  | SACRED HEART HOSPITAL         | 536          | <b>c-86</b> |         | 200.0          | 200.00 1965.54                          |             |                    | 3223 66        |  |               | 5389.20                          |
| 67/6                  | MOST HOLY SACRAMENT CONVENT   | 537          | C-97        |         | 2000           | 200 00 1765 54                          |             |                    | 23.5 44        |  |               | 2/89.20                          |
| 67/6                  | ST. BERNARD SEMINARY          | 538          | 68-2        |         | 2000           | 20000/565.59                            |             |                    | 23.53.00       |  |               | 4969.20                          |
|                       | NAVY RELIEF SOCIETY           | 539          | 539 P-88    |         |                | 1565.54                                 |             | \$ 000             | 500 00 7723 KK |  |               | 4789.20                          |
| 67/6                  | AMERICAN RED CROSS            | 540          | 68-4        |         |                | 1565.54                                 |             | 250.00             | 250.002473.66  |  |               | 4289.20                          |
| 62%                   | AMERICAN BIBLE SOCIETY        | 5%           | 8.8         |         |                | 1565.54                                 |             | 200.00             | 200.00 2273.66 |  |               | 383920                           |
| 62/6                  | CHURCH WORLD SERVICE          | 572          | 18          |         |                | 1565.54                                 |             | 200.00             | 200.00 2073.66 |  |               | 3630 20                          |
| 8/26                  | WORLD RELIEF COMMISSION       | 543          | 267         |         |                | 1565.54                                 |             | 200.00             | 200.00 1873.66 |  |               | 3439.20                          |
| 62/6                  | ONAL                          | 244          | P-93        |         |                | 1565.54                                 |             | 200.00             | 200.00 1673.66 |  |               | 32.49.20                         |
| 8/30                  | REPLENISH PETTY CASH          | 545          | 88          |         | 20.84          | 20.84 1544.70                           |             | 21.00              | 21.00 1652.66  |  |               | 3197.36                          |
| +-                    |                               |              |             |         |                |   |             |                    |                |  |               |                                  |
| 9/30                  | TOTAL                         |              |             | 1046.17 | /38/.89        | 1046.17 1381.84 1544.70 1085 48 1607 10 | 1085 48     | 1407 00            | 77 63 77       | +  |               |                                  |
| 08/6                  | BALANCE FORWARD               |              |             |         |                | 00 /783                                 |             | 30,700             | 107 K.06       | +  |               | 3197.36                          |
|                       |                               |              |             |         |                | 1577.70                                 |             | -3-                | /652.66        |  | _             | 78 4016                          |

Figure II-5-71.—Receipts and Expenditures Record (Balances to be Carried Forward to October 1980).

Quarterly reports for fiscal year 1980 were prepared on 31 December 1979 for October, November, and December; on 31 March 1980 for January, February, and March; on 30 June 1980 for April, May, and June; and, on 30 September for July, August and September. Figures II-5-72, II-5-73, II-5-74, and II-5-75 show the quarterly statements for fiscal year 1980. For the purposes of this application, the quarterly statement for July, August, and September will be explained in this section.

Figure II-5-76 shows the completed Statement of Operations and Net Worth for this last quarter of fiscal year 1980. Refer to this figure for an explanation of each entry on the statement. NOTE: Entries are numbered 1 through 17 and will be explained in numerical sequence.

- 1. CHAPEL FUND—this practice accounting application was performed at the Naval Education and Training Program Development Center. The acronym "NETPDC" is inserted in the space provided.
- 2. PERIOD—the first (1 JUL 80) and the last (30 SEP 80) calendar days of the quarter are inserted in the spaces provided.
- 3. TO—the address to which the statement is being sent is inserted in the space provided. Since there is not a requirement to send the quarterly reports to anyone outside the command, this statement is sent to the COMMAND CHAPLAIN, NAVEDTRAPRODEVCEN, PENSACOLA, FLORIDA 32509. After reviewing the statement, the command chaplain posts the report so that participants in the Command Religious Program (Roman Catholic and Protestant) can see the financial status of the CRP chapel fund.
- 4. FROM—the address of the individual who is preparing the statement is entered in the space provided. Normally, this will be the chapel fund administrator.
- 5. NET WORTH, BEGINNING OF PERIOD—the first (1 JUL 80) calendar day of the quarter is inserted in the space provided. The beginning balance of the Roman Catholic account on 1 July 1980 was \$1,027.31. This figure is inserted in the space provided under

ROMAN CATHOLIC ACCOUNT. The beginning balance of the Protestant account on 1 July 1980 was \$1,017.38. This figure is inserted in the space provided under PROTESTANT ACCOUNT. These balances, Roman Catholic and Protestant, are brought forward from either line 5 or line 9 (Net Worth, End of Period) of the previous quarter's statement shown in figure II-5-77. The next step is to add these two balances. This total (\$2,044.69) is entered in the space provided under the total column.

6. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)—first, the chapel fund administrator must total the receipts for the Roman Catholic and Protestant accounts from the Receipts and Expenditures Records for each month of the quarter (July, August, and September). Since this accounting application did not include the daily transactions for the month of July, the following receipts were applied to each account for that month: Roman Catholic (\$1,312.33); and Protestant (\$1,350.36). The Receipts and Expenditures Records shown in figures II-5-78 and II-5-79 show the receipts for August and September respectively. A breakdown of this quarter's monthly receipts follows:

| Month     | Roman Catholic | Protestant  |
|-----------|----------------|-------------|
| July      | \$ 1,312.33    | \$ 1,350.36 |
| August    | 1,372.01       | 1,416.19    |
| September | +1,046.17      | + 1,085.48  |
| Total     | \$3,730.51     | \$3,852.03  |

The total receipts for the quarter for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$3,730.51) and PROTESTANT ACCOUNT (\$3,852.03). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group          | Quarterly Receipts |
|----------------|--------------------|
| Roman Catholic | \$3,730.51         |
| Protestant     | + 3,852.03         |
| Total          | \$7,582.54         |

The total receipts for the NETPDC chapel fund for this quarter are \$7,582.54.

| CHAPEL FUND ADM           | AINISTRATOR<br>Cen  |  |  |
|---------------------------|---|--|--|
| ROMAN CATHOLIC<br>ACCOUNT | PROTESTANT<br>ACCOUNT   | OTHER<br>ACCOUNT   | TOTAL  |
| \$ 1619.73                | \$ 1743.67  | \$   | \$ 3363.40   |
| 4055.47                   | 4175.79   |  | 8231.26  |
| 5675.20                   | 5919.46   | <b> </b>   | 11594.66   |
| 2847.62                   | 3896.27   | †·   | 6743.89  |
| 2827.58                   | 2023.19   | <del>                                     </del>   | 4850.77  |
| ON OF NET WORTH           | ·   |  |  |
| \$ 2802.58                | \$ 1998.19  | s  | \$ 4800.77   |
| 25.00                     | 25.00   | <b>†</b>   | 50.00  |
| 1                         | †   | <del> </del>   |  |
| 2827.58                   | 2023.19   | <del>                                     </del>   | 4850.77  |
| 118.43                    | 246.12  | <del> </del>   | 364.55   |
|                           | CHAPEL FUND ADD MAYEDTRAPRODEV PENSACOLA, FLOM PENSACOLA, FLOM ROMAN CATHOLIC ACCOUNT \$ 1619.73 4055.47 5675.20 2847.62 2827.58 DN OF NET WORTH \$ 2802.58 25.00 | ACCOUNT ACCOUNT \$ 1619.73 \$ 1743.67 4055.47 4175.79 5675.20 5919.46 0) 2847.62 3896.27 2827.58 2023.19 DN OF NET WORTH \$ 2802.58 \$ 1998.19 25.00 26.00 | CHAPEL FUND ADMINISTRATOR MAYEDTRAPRODEVECH PENSACOLA, FLORIDA 32509  ROMAN CATHOLIC ACCOUNT \$ 1619.73 \$ 1743.67 \$ 4055.47 4175.79 5675.20 5919.46  ) 2847.62 3896.27 2827.58 2023.19  DN OF MET MORTH \$ 2802.58 \$ 1998.19 \$ 25.00 26.00 |

Figure II-5-72.—Statement of Operations and Net Worth (Fiscal Year 1980—First Quarter).

| STATEMEN  NETPOC CHAPEL FUND  | NT OF OPERATIONS AND NET WOR                       | ТН                    |                  |              |
|---|--|-----------------------|------------------|--------------|
| (NAME OF COMMAND)   |  | PERI                  | OD: FROM 1 JAN   | 80 10 31 MAR |
| TO: (INCLUDE ZIP CODE)  | FROM: (INCLUDE                                     | ZIP CODE)             |                  |              |
| CUM AND CHAPLAIN<br>N'VEDTRAPPODEVCEN<br>PENSACOLA, FLORIDA 32509     | CHAPEL FUND AC<br>NAVEDTRAPRODEY<br>PENSACOLA, FLO | CEN                   |                  |              |
| DESCRIPTION   | ROMAN CATHOLIC ACCOUNT                             | PROTESTANT<br>ACCOUNT | OTHER<br>ACCOUNT | TOTAL        |
| 1. NET WORTH, BEGINNING OF PERIOD: DATE 1 JAN 80                      | \$ 2827.58   | \$ 2023.19            | \$               | \$ 4850.77   |
| 2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RE                    | ECORD) 3769.45                                     | 4171.02               |                  | 7940.47      |
| 3. TOTAL (LINE   PLUS LINE 2)   | 6597.03  | 6194.21               |                  | 12791.24     |
| 4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITE                    | JRES RECORD) 2794.98                               | 2515.20               |                  | 5310.18      |
| 5. NET WORTH, END OF PERIOD   | 3802.05  | 3679.01               | 1                | 7481.06      |
| RE  | ECAPITULATION OF NET WORTH                         |                       |                  |              |
| 6. CASH IN BANK   | \$ 3777.05   | \$ 3654.01            | \$               | \$ 7431.06   |
| 7. PETTY CASH   | 25.00  | 25.00                 | 1                | 50.00        |
| 8. OTHER  |  |                       |                  | <del> </del> |
| 9. NET WORTH, END OF PERIOD   | 3802.05  | 3679.01               |                  | 7481.06      |
| IO. TOTAL AMOUNT OF URDERS PLACED BUT NOT PAID                        | 363.48   | 519.22                | <del> </del>     | 882.70       |
|   | •  |                       | <u> </u>         |              |
| TYPED NAME AND GRADE OF FUND ADMINISTRATOR<br>MARVIN R. SMITHERS, RPC |  | SIGNATURE             | ~ 8 <del>-</del> | 0.           |

Figure II-5-73.—Statement of Operations and Net Worth (Fiscal Year 1980—Second Quarter).

| STATEMENT OF OPERATION STATEMENT OF OPERATION (NAME OF COMMAND)  | ONS AND NET WORT          |                       | DD: FROM 1 APR   | 80 TO 30 JUN 80 |
|--|---------------------------|-----------------------|------------------|-----------------|
| TO: (INCLUDE ZIP CODE)  COMMAND CHAPLAIN NAVEOTRAPRODEVICEN PENSACOLA, FLORIDA 32509   | NAVEDTRAPROD              | ADMINISTRATOR         |                  |                 |
| DESCRIPTION  | ROMAN CATHOLIC<br>ACCOUNT | PROTESTANT<br>ACCOUNT | OTHER<br>ACCOUNT | TOTAL           |
| 1. NET WORTH, BEGINNING OF PERIOD: DATE 1 APR 80   | \$ 3802.05                | \$ 3679.01            | \$               | \$ 7481.06      |
| 2. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)  | 3861.26                   | 3960.81               |                  | 7822.07         |
| 3. TOTAL (LINE 1 PLUS LINE 2)  | 7663.31                   | 7639.82               |                  | 15303.13        |
| 4. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)  | 6636.00                   | 6622.44               | 1                | 13258.44        |
| 5. NET WORTH, END OF PERIOD  | 1027.31                   | 1017.38               |                  | 2044 . 69       |
|  | N OF NET WORTH            |                       |                  |                 |
| 6. CASH IN BANK  | \$ 1002.31                | \$ 992.38             | \$               | \$ 1994.69      |
| 7. PETTY CASH  | 25.00                     | 25.00                 |                  | 50.00           |
| 8. OTHER   | 1                         | 1                     |                  |                 |
| 9. NET WORTH, END OF PERIOD  | 1027.31                   | 1017.38               | 1                | 2044.69         |
| 10. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID   | 83.20                     | 111.13                | 1                | 194.33          |
| A. Toronto de Grando de Gr |                           |                       | <del>-</del>     |                 |
| TYPED NAME AND GRADE OF FUND ADMINISTRATOR MARVIN R. SMITHERS, RPC   |                           | SIGNATURE             | ~ R. S.          | itler           |

Figure II-5-74.—Statement of Operations and Net Worth (Fiscal Year 1980—Third Quarter).

| NETPDC<br>(NAME OF COMMAND)              | CHAPEL FUND   |   | PERIC                  | DD: FROM 1 JUL   | 80_TO 30 SEP 8 |
|--|---|---|------------------------|------------------|----------------|
|  | TO: (INCLUDE ZIP CODE)  COMMAND CHAPLAIN NAVEOTRAPRODEVCEN PENSACOLA, FLORIDA 32509 | FROM: (INCLUDE Z<br>CHAPEL FUND<br>NAVEDTRAPROD<br>PENSACOLA, F | ADMINISTRATOR<br>EVCEN |                  |                |
|  | DESCRIPTION   | ROMAN CATHOLIC<br>ACCOUNT                                       | PROTESTANT<br>ACCOUNT  | OTHER<br>ACCOUNT | TOTAL          |
| 1. NET WORTH, BEGIN                      | NING OF PERIOD: DATE 1 JUL 80   | \$ 1027.31  | \$ 1017.38             | S                | \$ 2044.69     |
| 2. ADD: RECEIPTS (                       | PER RECEIPTS AND EXPENDITURES RECORD)   | 3730.51   | 3852.03                |                  | 7582.54        |
| 3. TOTAL (LINE ) PL                      | US LINE 2)  | 4757.82   | 4869.41                |                  | 9627.23        |
| 4. LESS: DISBURSEM                       | MENTS (PER RECEIPTS AND EXPENDITURES RECORD)  | 3213.12   | 3216.75                |                  | 6429.87        |
| 5. NET WORTH, END C                      | F PERIOD  | 1544.70   | 1652.66                |                  | 3197.36        |
|  | RECAPITULAT 10  | N OF NET WORTH  |                        |                  |                |
| 6. CASH IN BANK                          |   | \$ 1519.70  | \$ 1627.66             | 5                | \$ 3147.36     |
| 7. PETTY CASH                            |   | 25.00   | 25.00                  |                  | 50.00          |
| 8. OTHER                                 |   |   |                        |                  |                |
| 9. NET WORTH, END                        | OF PERIOD   | 1544.70   | 1652.66                |                  | 3197.36        |
| 10. TOTAL AMOUNT OF                      | ORDERS PLACED BUT NOT PAID  | 75.00   | 63.00                  |                  | 138.00         |
|  |   |   |                        |                  |                |
| TYPED NAME AND GRAD<br>MARVIN R. SMITHER | E OF FUND ADMINISTRATOR   |   | SIGNATURE              | in P. S.         | ٠٠٠/           |

Figure II-5-75.—Statement of Operations and Net Worth (Fiscal Year 1980—Fourth Quarter).

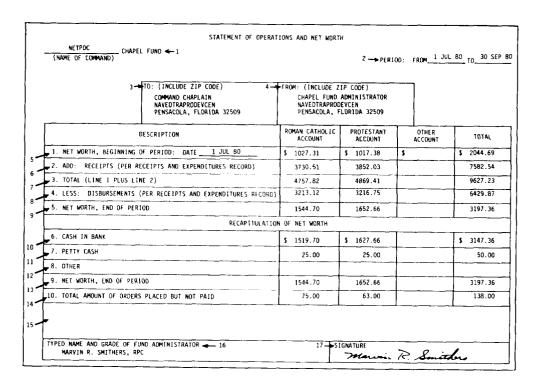


Figure II-5-76.—Statement of Operations and Net Worth (Fiscal Year 1980—Fourth Quarter, Explanation of Entries).

| NETPDC<br>(NAME OF COMMAND)             | STATEMENT OF OPERAT.   | IONS AND NET WORT         |                       | DD: FROM 1 AP    | R 80 TO 30 JUN |
|---|--|---------------------------|-----------------------|------------------|----------------|
|   | TO: (INCLUDE ZIP CODE) CO'MAND CHAPLAIN HAVEDTRAPRODEVCEN PENSACOLA, FLORIDA 32509 | NAVEOTRAPRO               | ADMINISTRATOR         |                  |                |
|   | DESCRIPTION  | ROMAN CATHOLIC<br>ACCOUNT | PROTESTANT<br>ACCOUNT | OTHER<br>ACCOUNT | TOTAL          |
| 1. NET WORTH, BEGI                      | NNING OF PERIOD: DATE 1 APR 80   | \$ 3802.05                | \$ 3679.01            | \$               | \$ 7481.06     |
| 2. ADD: RECEIPTS                        | (PER RECEIPTS AND EXPENDITURES RECORD)   | 3861.26                   | 3960.81               |                  | 7822.07        |
| 3. TOTAL (LINE 1 P                      | LUS LIME 2)  | 7663.31                   | 7639.82               |                  | 15303.13       |
| 4. LESS: DISBURSE                       | MENTS (PER RECEIPTS AND EXPENDITURES RECORD)                                       | 6636.00                   | 6622.44               |                  | 13258.44       |
| 5. NET WORTH, END                       | DF PERIOD  | 1027.31 -                 | 1017.38               |                  | 2044.69        |
|   | RECAPITULATION   | OF NET WORTH              |                       |                  | <del></del>    |
| 6. CASH IN BANK                         |  | \$ 1002.31                | \$ 992.38             | 5                | \$ 1994.69     |
| 7. PETTY CASH                           |  | 25.00                     | 25.00                 |                  | 50.00          |
| B. OTHER                                |  |                           | †                     |                  | <del></del>    |
| 9. MET WORTH, END                       | OF PERIOD  | 1027.31                   | 1017.38 🕳             |                  | 2044.69        |
| O. TOTAL AMOUNT OF                      | ORDERS PLACED BUT NOT PAID   | 83.20                     | 111.13                | ļ- <del></del>   | 194.33         |
|   |  | <u> </u>                  | L                     | L                |                |
| YPED NAME AND GRADI<br>MARVIN R. SMITHE | OF FUND ADMINISTRATOR  | S                         | IGNATURE<br>Marvin    | - 0              |                |

Figure II-5-77.—Statement of Operations and Net Worth (Fiscal Year 1980—Third Quarter, Net Worth, End Period Entry).

| December   Common     | NE       | NETPDC CHAPEL FUND        |               |              | RECET     | TS AND   | EXPENDIT | RECEIPTS AND EXPENDITURES RECORD | )RD       |           | PER100:    | FROM 1 AUG                | FROM 14UG 80 TO 31 AUG 80 FY 80 | , 80 × |
|--|----------|---------------------------|---------------|--------------|-----------|----------|----------|----------------------------------|-----------|-----------|------------|---------------------------|---------------------------------|--------|
| DESCRIPTION   CHECK   P. 0.   RECEIPTS EVERNO. BALANCE   REPLEXITY   R   | , NAME   |                           |               |              | ROMAN CAT | HOLIC AC | CCOUNT   | PROTES                           | TANT ACC  | JUNT      | OTHER A    | CCOUNT                    |                                 |        |
| SUNDAY COLLECTIONS  ECUMENICE PROUGHT FORWARD  SUNDAY COLLECTIONS  | DATE     |                           | CHECK         | 9.0          | ECEIPTS E | XPEND.   | BALANCE  | RECEIPTS                         | EXPEND. 1 | 3ALANCE F | ECEIPTS EX | END. BALANC               | COMPOSIT                        | ANCE   |
| Sunday Collections   285.23   137.51   282.61   1/997.57   2.18   |          |                           | į             |              |           |          | 1052.28  |                                  |           | 1214.96   |            |                           | 226                             | 7.24   |
| SUNDAY COLLECTIONS  ECUMEN/CAL BOOKSTORE  SAN DARAY  CLUE  CLOMEN/CAL BOOKSTORE  SAN DARAY  SAN DAR | //8      | _                         |               |              | 26 23     |          | 13.7.51  | 1                                |           | 1497.57   |            |                           | 283                             | 90.    |
| ECUMENICAL BOOKS TORE  CANO CLILECTIONS  SUNDAY COLLECTIONS  SUNDA | 8/3      | _                         | 500           |              | 2         | 25.00    | 1262.51  |                                  |           | 1497.57   |            |                           | 2760                            | 90.0   |
| SUNDAY COLLECTIONS  SUNDAY | 2/6      | _                         | 533           |              |           |          | 1262.51  |                                  | 142.51    | 1355.06   |            |                           | 261                             | 7.57   |
| ECUMENIOR STATE OF THE POOK 57.5 C-76 200.00   1883.69   63.0d/6542.91   23   1512.91   24   1512.91   151 | 8/7      |                           | CVC           | 3            | 221.18    |          | 1483.69  |                                  |           | 16.5091   |            |                           | 308                             | 9.60   |
| ELUMERITAL BUXANTAL B | 2//0     |                           | 45%           | 18-9         |           |          | 1483.69  | ı                                |           | 16.2451   |            |                           | 302                             | 3      |
| ESCAMBIA SHERIFF F Y RANCH 526 P-83   1283.69   100.00 44/2.91   22  ESCAMBIA SHERIFF F Y RANCH 526 P-83   325.00   1608.79   1745.37   33  SUNDAY COLLECTIONS   241.00   1649.79   271.15   2016.52   33  SUNDAY COLLECTIONS   241.00   1649.79   271.15   2016.52   33  SUNDAY COLLECTIONS   229.50   1699.79   20.06.52   2215.64   |          | ELUMENICAL BUOKSIONE      | 525           | 2-2          |           | 200.00   | 1283.69  |                                  |           | 1542.91   |            |                           | 282                             | 99     |
| SUNDAY COLLECTIONS  SUNDAY |          | LITTLE SISTERS OF THE PON |               | 6.83         |           |          | 1283.69  |                                  | 100.00    | 1442.91   |            |                           | 2720                            | 8      |
| SUNDAY COLLECTIONS  ST. LEO'S ORPHANGE  ST. LEO'S ORPHANGE  ST. LEO'S ORPHANGE  SUNDAY COLLECTIONS  SUNDAY | 9        | ESCAMBIA SHERIFF'S KAIN   |               | 3            | 325 10    |          | 1608.79  |                                  |           | 1745.37   |            |                           | 335                             | 6.76   |
| ST. LEO'S ORPHAMAUE  SUNDAY COLLECTIONS  REPLEMISH PETTY CASH 529 6-78 1890.37 14/6.19 376.97 2254.18  TOTAL  BALANCE FORWARD  SUNDAY COLLECTIONS  18.92 1880.37 14/6.19 376.97 2254.18  FORMANCE FORWARD  SUNDAY COLLECTIONS  18.92 1880.37 14/6.19 376.97 2254.18  | 8        | SUMBAY COLLECTIONS        | 53,           | 6-77         |           | 200.00   | 1408.79  | 1                                |           | 1745.37   |            |                           | 315                             | 4.16   |
| SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  FRETTY FLORIST  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  REPLENISH PETTY CASH 529 G-18 18.92 1880.37 21.46 2254.18  TOTAL  BALANCE FORWARD  SOLOD 1599.12 2254.18  TOTAL  SOLOD 1599.19 309.12 21.46 2254.18  TOTAL  BALANCE FORWARD  SOLOD 1599.29 309.12 2254.18  TOTAL   | 8        | ST. LEO'S ORPHANAGE       | 74/           | ,            | 1         |          | 64.6.79  |                                  |           | 20/6.52   |            |                           | 366                             | 6.3/   |
| PRETTY FLOWISI       3x0 p.84       299.50       1899.29       309.12       2275.64         SUNDAY COLLECTIONS       18.92/1880.37       21.462254.18       21.462254.18         REPLENISH PETTY CASH       529 p.85       18.92/1880.37       17.61/19       376.972254.18         TOTAL       1372.01       543.921880.37       17.61/19       376.972254.18       5254.18   | 8/2      | y SUNDAY COLLECTIONS      | 2007          | C-78         |           | 8        | 1500.79  |                                  | 1         | 1966.52   |            |                           | 356                             | 6.31   |
| SUNDAY COLLECTIONS  REPLEMISH PETTY CASH 529 6-35  REPLEMISH FOR FORMARD FOR   | 8/2      |                           | 2             | P-8%         | A3 00 c   | Ι.       | 90000    | 1_                               | L         | 2275.69   |            |                           | 42                              | 4.93   |
| REPLENISH PETTY CASH         529 \$-85         18.32/1880.37         20.00   | 8/3,     | SUNDAY COLLECTIONS        | $\downarrow$  | 04-3         | 277.70    |          | 1077.4   | _                                | L         | 9264 18   |            |                           | 4/3                             | 4.55   |
| TOTAL  BALANCE FORWARD  BALANCE FORWARD  TOTAL  BALANCE FORWARD  | 8/3      | REPLENISH PETTY CAS       | 529           | 6-95         |           | 18.92    | /880.37  |                                  | 7         | 2         |            | $\frac{ \cdot }{ \cdot }$ |                                 |        |
| TOTAL  BALANCE FORWARD  TOTAL  BALANCE FORWARD  TOTAL  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  1980.37  |          |                           |               |              | -         |          |          |                                  |           |           |            | -                         |                                 |        |
| TOTAL  BALANCE FORWARD  BALANCE FORWARD  1372.01 543.921880.37 14/6.19 376.972254.18  1880.37 1880.37 1254.18  |          |                           | $\frac{1}{1}$ | _            | +         |          |          | +                                |           |           |            | -                         |                                 |        |
| TOTAL  BALANCE FORWARD  BALANCE FORWARD  | ;        | -+                        | -             | $\downarrow$ | 70 0267   | _        | 1,000.3  | 14/6.19                          |           | 12254.18  |            |                           | #13                             | 4.55   |
| BALANCE FORWARD  | 93       | -+                        | $\downarrow$  | _            | 2000      |          | 1001     |                                  | ╀         | 2254.18   |            |                           | 413                             | 4.55   |
|  | 8/3      | _                         | +             | _            |           |          |          |                                  |           |           |            |                           |                                 |        |
|  | $\perp$  |                           | -             | _            |           |          |          |                                  |           |           |            |                           |                                 |        |
|  |          |                           | $\vdash$      | -            |           |          |          |                                  |           |           |            | 1                         |                                 |        |
|  | <u>L</u> |                           | -             |              |           |          |          |                                  | $\perp$   |           |            | +                         |                                 |        |
|  |          |                           | _             |              |           |          |          |                                  | _         |           |            |                           | =                               |        |

Figure II-5-78.—Receipts and Expenditures Record for August 1980 (Total Receipts for Roman Catholic and Protestant Accounts).

| E OF CUMMAND)  |   |   |  |  |  |  |  |  | PERIOD:  |  | 10 11 20 11 10 10   |
|--|---|---|--|--|--|--|--|--|--|--|---|
|  | }   |   | ROMAR  | CATHOLI  | C ACCOUNT  | æ  | OTESTANT   | ACCOUNT  | HIO  | ER ACCOUNT   | F   |
| DESCRIPTION  | SEC.  |   |  | TS EXPEN   | D. BALANCI   | E RECEII   | PTS EXPE   | D. BALANC  | E RECEIPTS   | EXPEND BALANCE   |   |
| BALANCE BROUGHT FORWARD  | _   |   |  | _  | 7 1881   |  | -  |  |  | ביי ביים: מערטווכר   | CONFUSTIE BALANCE   |
|  | _   | L   | 280  |  | 2,60 5   |  |  | 223%./   |  |  | 4/34.55   |
|  | -   |   | 3 8  | 9 2  |  |  | 9 3  | 255/.3   | 9  |  | 47/1.89   |
| CMO CLUB   | 530   |   | 1_   | $\perp$  | 20020  | 1  | $\perp$  | 2764.7   | 7  |  | 5/24.57   |
| ECUMENICAL BOOKSTORE   | 165   |   |  | 8  | (O ~ C ) / O   |  | 99   | 2698.7   | 2  |  | 4998.57   |
|  | <u>; </u>   | 3   |  | 1  | 2777   | 丄  | +  | 2698.7   | ~  |  | 4947.57   |
| PRETTY FLORIST   | ;   | _   | ┵-   |  | 7604.0   | 4  | 8  | 3023.7   | <u>~</u>   |  | 5627.76   |
| SUNDAY COLLECTIONS   | 25.   |   | ┸  | 1  | 2554.01  | $\downarrow$   | 50.  | 00 2973.7  | 6  |  | 5527.76   |
|  |   |   | L  |  | 2765.59  |  | 16   | 3223.6   | 9  |  | 5989.20   |
|  | 233   | _   |  | 200.   | 202565.59  |  | -  | 3223.6   | 9  |  | 5789.20   |
|  | 534   |   |  | 200.   | 2365.54  |  | 1  | 3223.6   | 9  |  | 5589.20   |
| SAPOEN JEam J  | 235   |   |  | 780.6  | X 2/65.54  |  |  | 3223.6   | 5  |  | 5389.20   |
| MOKT HOLL (ACCOUNT   |   |   |  | 200.0  | 0 1965.54  |  |  | 3223.6   | ,  |  | 5/89,20   |
| CT BEBLIES (CAVE   |   |   |  | 200.0  | 01765.59   |  | -  | 3223.60  | -  |  | 4989.20   |
|  | 538   | C-88  |  | 200.0  | 1565.5%  |  |  | 3223.66  |  |  | 4789.20   |
|  | 239   |   |  |  | 1545.54  |  | 500.   | 2723.66  |  |  | 4289.20   |
| ALCOHOL NE D CKOSS   | 240   |   |  | $\downarrow$   | 1565.54  |  | 250.0  | 202473.66  |  |  | 4039.20   |
| CHURCH WASHE SOCIETY   | 541   | 6.90  |  |  | 1565.54  |  | 200.0  | 0 2273.66  |  |  | 3839.20   |
| WOOLE PELIEF   | 5%2   | 16-4  |  |  | /565.54  |  | 200.0  | 0 2073.66  |  |  | 3639.20   |
| WORLD VICTOR AND STON  | 5 73  | P-92  |  |  | 1565.54  |  | 200.0  | 0 1873.66  |  |  | 3439.20   |
| REPLEASED DETTY OF THE   | 7.4c  | 28  |  |  | 1565.5%  |  | 200.0  | 0 /673.66  |  |  | 3239.20   |
| CASH TELLY CASH  | _   | 56-4  | -  | 20.0   | 11544.70   | -  | 2/.0   | 0 1652.66  |  |  | 3197.36   |
|  |   |   | +  |  |  | 1  | _  |  |  |  |   |
| TOTAL  |   |   | 1096   | /36/ 04  | 45 664 76  | + 5  |  |  |  |  |   |
| BALANCE FORWARD  | T   | 1   |  | 10:10  | 1,377.   | /085.Y   | 8 1687.0   | 1652.66  |  |  | 3197.36   |
| OVERTICE TO THE PROPERTY OF TH | 1   | 1   |  |  | 1544.70  |  |  | 1652.66  |  |  | 72 4016   |
| 9/19<br>9/19<br>9/19<br>9/29<br>9/29<br>9/29<br>9/29<br>9/29   | DESCRIPTION  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  C.M.O. CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  MARYWORL MISSIONARIES  FRANCISCAN FATHERS  SISTERS OF CHARITY  SACRED HEART HOSPITAL  MOST HOLY SACRAMENT CONVE  ST. BERNARD SEMINARY  ANERICAN RED CROSS  AMERICAN BIBLE SOCIETY  CHURCH WORLD SERVICE  WORLD VISION INTERNATIONA  REPLENISH PETTY CASH  TOTAL  BALANCE FORWARD | DESCRIPTION  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  C.M.O. CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  C.M.O. CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  MARYNOLL MISSIONARIES  FRANCISCAN FATHERS  SISTERS OF CHARITY  SACRED HEART HOSPITAL  MOST HOLY SACRANGENT  ANDERICAN BIBLE SOCIETY  CHURCH WORLD SERVICE  WORLD VISION INTERNATIONAL  REPLENISH PETTY CASH  TOTAL | DESCRIPTION  DESCRIPTION  DESCRIPTION  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  CMO CLUB  SUNDAY COLLECTIONS  CMO CLUB  SUNDAY COLLECTIONS  CMO CLUB  SUNDAY COLLECTIONS  FRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SSISTERS OF CHARITY  SSISTERS  AMERICAN BIBLE SOCIETY  SSISTERS  WORLD VISION INTERNATIONAL  SYSPENISH  FOTAL  TOTAL  BALANCE FORWARD | DESCRIPTION  DESCRIPTION  DESCRIPTION  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  CMO CLUB  SUNDAY COLLECTIONS  CMO CLUB  SUNDAY COLLECTIONS  FOUMENINGAL BROKSTORE  S31 C-80  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SISTERS OF CHARITY  SISTERS OF CHARITY  SISTERS OF CHARITY  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SACRED HEART HOSPIT | DESCRIPTION CHECK P.O.  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  C.M.O. CLUB  ECLIMENICAL BROKSTORE  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SACRED HOS | DESCRIPTION CHECK P.O.  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  C.M.O. CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  FRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SISTERS OF CHARITY  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SACRED HOSPITAL  SACR | BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  C.M.O. CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SISTERS OF CHARITY  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SACRED | DESCRIPTION  DESCRIPTION  DESCRIPTION  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  C.M.O. CLUB  C.M.O. CLUB  C.M.O. CLUB  C.M.O. CLUB  SUNDAY COLLECTIONS  C.M.O. CLUB  C.M.O. CLUB  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  MARYNOUL MISSIONARIES  SUNDAY COLLECTIONS  SUNDAY CO | DESCRIPTION CHECK P.O.  BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  C.M.O. CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  FRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  PRETTY FLORIST  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SISTERS OF CHARITY  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SACRED HOSPITAL  SACR | BALANCE BROUGHT FORWARD  SUNDAY COLLECTIONS  SUNDAY COLLECTIONS  CMO CLUB  ECUMENICAL BOOKSTORE  SUNDAY COLLECTIONS  FRANCISCAN FATHERS  SISTERS OF CHARITY  SACRED HEART HOSPITAL  SAC | SCHING   PROPERTY   PROPETTY   PROPERTY   PROPETTY   PROPETTY |

Figure 11-5-79.—Receipts and Expenditures Record for September 1980 (Total Receipts for Roman Catholic and Protestant Accounts).

7. TOTAL (LINE 1 PLUS LINE 2)—in this section, the receipts for the quarter are added to the net worth at the beginning of the quarter. The following arithmetic functions will yield the figures necessary for this step.

|           | Roman Catholic | Protestant  |
|-----------|----------------|-------------|
| Net Worth | \$ 1,027.31    | \$ 1,017.38 |
| Receipts  | + 3,730.51     | + 3,852.03  |
| Total     | \$4.757.82     | \$4.869.41  |

These totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$4,757.82) and PROTESTANT ACCOUNT (\$4,869.41). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group          | Net Worth + Receipts |
|----------------|----------------------|
| Roman Catholic | \$4,757.82           |
| Protestant     | + 4,869.41           |
| Total          | \$9,627.23           |

8. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)—first, the chapel fund administrator must total the expenditures for the Roman Catholic and Protestant accounts from the Receipts and Expenditures Records for each month of the quarter (July, August, and September). Since this accounting application did not include the daily transactions for the month of July, the following expenditures were applied to each account for that month: Roman Catholic (\$1,287.36); and Protestant (\$1,152.78). The Receipts and Expenditures Records shown in figures II-5-80 and II-5-81 show the expenditures for August and September respectively. A breakdown of this quarter's monthly expenditures follows:

| Month     | Roman Catholic | Protestant  |
|-----------|----------------|-------------|
| July      | \$ 1,287.36    | \$ 1,152.78 |
| August    | 543.92         | 376.97      |
| September | + 1,381.84     | +1,687.00   |
| Total     | \$3,213.12     | \$3,216.75  |

The total expenditures for the quarter for the two accounts are placed in the spaces provided

under ROMAN CATHOLIC ACCOUNT (\$3,213.12) and PROTESTANT ACCOUNT (\$3,216.75). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group          | Quarterly Receipts |
|----------------|--------------------|
|                |                    |
| Roman Catholic | \$3,213.12         |
| Protestant     | + 3,216.75         |
| Total          | \$ 6,429.87        |

The total expenditures for the NETPDC chapel fund for this quarter are \$6,429.87.

9. NET WORTH, END OF PERIOD—in this section, the expenditures for the quarter (step 8) are subtracted from the total of line 1 plus line 2 (step 7) to obtain the net worth of each account, Roman Catholic and Protestant, at the end of the period. The following arithmetic functions will yield the figures necessary for this step.

|                 | Roman Catholic | Protestant  |
|-----------------|----------------|-------------|
| Line 1 + Line 2 | \$4,757.82     | \$4,869.41  |
| Expenditures    | -3,213.12      | - 3,216.75  |
| Net Worth       | \$ 1,544.70    | \$ 1,652.66 |

The resultant differences are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group          | Net Worth   |
|----------------|-------------|
| Roman Catholic | \$ 1,544.70 |
| Protestant     | + 1,652.66  |
| CRP Net Worth  | \$3,197,36  |

The net worth of the NETPDC Command Religious Program chapel fund at the end of this last quarter of fiscal year 1980 is \$3,197.36.

10. CASH IN BANK—in this section, the chapel fund administrator must compare the latest COMPOSITE BALANCE (30 Sept 1980) on the Receipts and Expenditures Record with

| (NAME     | (NAME OF COMMAND) CHAPEL FUND   |              |              |          |                        | !<br>i<br>:              |          | }                  |                | PERIOD:   | ROM / 4UG 6  | FROM 1 AUG 80 TO 31 AUG 80 FY 80 |
|-----------|---------------------------------|--------------|--------------|----------|------------------------|--------------------------|----------|--------------------|----------------|---|--------------|----------------------------------|
|           |                                 |              |              | ROMAN CA | ROMAN CATHOLIC ACCOUNT | ACCOUNT                  | PROTE    | PROTESTANT ACCOUNT | COUNT          | OTHER ACCOUNT                                     | COUNT        |                                  |
| DATE      |                                 | CHECK<br>NO. | P.0.         | RECEIPTS | EXPEND.                | RECEIPTS EXPEND. BALANCE | RECEIPTS | EXPEND.            | BALANCE        | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND, BALANCE | ND. BALANCE  | COMPOSITE RALANCE                |
| /8        |                                 |              |              |          |                        | 1052.28                  |          |                    | 1214 98        |   |              | ביי מפיוב בערטונכר               |
| 8/3       | SUNDAY COLLECTIONS              |              |              | 285.23   |                        | 13751                    | 287 61   |                    | 1,107,67       |   |              | 7701.74                          |
| 8/4       | ECUMENICAL BOOKSTORE            | 522          | C-75         |          | 25.00                  | 75 676100 36             |          |                    | 10.177         |   |              | 2835.08                          |
| 9/7       | 8/7 cmo cLUB                    | 523          | p-92         |          | 3                      | 196361                   |          | 13.67              | 12.764         | -   |              | 2760.08                          |
| 3/10      | BIID SUNDAY COLLECTIONS         |              | 3            | 27 162   |                        | 07 2071                  |          | _1_                | 147.34 1333.00 | -   |              | 2617.57                          |
| 11/8      | ECUMENICAL BOOKSTORE            | 524          | 18-0         |          |                        | 10,5 69                  | ×30.03   |                    | 16.500         |   |              | 3089.60                          |
| 3/15      | 8/15 LITTLE SISTERS OF THE POOR |              | 2-74         |          | 2000                   | 200 00 120 00            |          | 63.00              | 63.00/242.9/   |   |              | 3026.60                          |
| 9//8      | ESCAMBIA SHERIFF'S RANCH        | 526          | 6.93         |          | 8.8                    | 1005 60                  |          | 900                | 1542.91        |   |              | 2826.60                          |
| 3/17      | 8/17 SUNDAY COLLECTIONS         |              | 3            | 225 10   |                        | 1600.00                  |          |                    | 100.00/142.31  |   |              | 2726.60                          |
| 3/20      | 8/20 ST. LEN'S ORDHAMAGE        | 537          | 6.77         | 243.10   |                        | 100017                   | 302.70   |                    | 1745.37        |   |              | 3354.16                          |
| 124       | 8/24 SUNDAY CONFETTIONS         |              |              | 17.0     | 700.00                 | 400.00.19                |          |                    | 1745.37        |   |              | 3154.16                          |
| 129       | 8/29 PRETTY ELOBICT             | 619          | 2-78         | 641.00   |                        | 1649.79                  | 271.15   | $\perp$            | 20/6.52        |   |              | 3666.31                          |
| 8/2/      | SHALDAN CONTECTIONS             |              | P-8%         |          | 20.00                  | 50.00 1599.79            |          | 50.08              | 50.00 1966.52  |   |              | 3566.31                          |
| 100       |                                 |              | 9            | 299.50   |                        | 1899.29                  | 309.12   |                    | 2275.69        | _   |              | 4174.93                          |
| ì         | KETLENISH FETTY CASH            | 529          | 6-95         |          | 18.92                  | 18.92/880.37             | Ī        | 21.46              | 21.462254.18   |   |              | 4184.55                          |
|           |                                 |              | 1            |          |                        |                          |          |                    |                |   |              |                                  |
|           |                                 |              | -            |          |                        |                          |          |                    |                |   |              |                                  |
|           |                                 |              |              |          | •                      |                          |          |                    |                | +   |              |                                  |
| 8/3/      | TOTAL                           |              |              | 1372.01  | 543.92                 | 543.92/1840.37 14/6 19   | 14/4 10  | 27% 03             | 27K 07 235U 10 |   | 1            |                                  |
| 15/8      | BALANCE FORWARD                 |              |              |          |                        |                          | 2        | 3/0.3/             | 61.7622        | 1   | 1            | 4134.55                          |
|           |                                 |              | T            |          |                        | 1080.37                  |          |                    | 81.452         | 1   | 1            | 4134.55                          |
|           |                                 |              | T            |          |                        |                          |          |                    |                |   | 1            |                                  |
|           |                                 |              | +            | T        |                        |                          |          |                    |                | 1   | <b>†</b>     |                                  |
| $\exists$ |                                 |              | <del> </del> |          |                        | 1                        |          |                    |                | -   | <del>†</del> |                                  |
|           |                                 | l            | f            |          |                        |                          | -        |                    | _              | _   | -            |                                  |

Figure II-5-80.—Receipts and Expenditures Record for August 1980 (Total Expenditures for Roman Catholic and Protestant Accounts).

| NE       | NETPDCCHAPEL FUND            |          |             | RECE IP1              | S AND E | EXPENDIT        | RECEIPTS AND EXPENDITURES RECORD          | ۵                  | d              | PERIOD: FROM             | 1 SEP 80      | FROM 1 SEP 80 TO 30 SEP 80 FY 80 |    |
|----------|------------------------------|----------|-------------|-----------------------|---------|-----------------|---|--------------------|----------------|--------------------------|---------------|----------------------------------|----|
| (NAME    | OF COMMAND)                  |          | Ľ           |                       | 1       | Į.              | TABLUGG                                   | DEOTESTANT ACCOUNT | IN IN          | OTHER ACCOUNT            | TNI           |                                  |    |
|          |                              |          | +           | KOMAN CATHOLIC ACCOON | חרור אר | E 3             | L   |                    | T              |                          |               |                                  |    |
| J. A.    | DESCRIPTION                  | CHECK    | P.0.        | CEIPTS EX             | PEND. B | ALANCE          | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. |                    | BALANCE RECE   | RECEIPTS EXPEND. BALANCE | BALANCE       | COMPOSITE BALANCE                |    |
| 3        |                              | _        | +           |                       |         | 1880.37         |   | 22                 | 2254.18        |                          |               | 4/34.55                          |    |
| //6      | BALANCE BROUGHT FORWARD      | †        | +           | ,,,,,,,               | ,       | 2,60 53         | 297.18                                    | 2                  | 2557.36        |                          |               | 4711.89                          |    |
| 6/1      | SUNDAY COLLECTIONS           | +        | +           | 0/.007                | 1       | 20 026          | 77 57                                     | 2,                 | 2764.72        |                          |               | 5124.57                          |    |
| 61/6     | SUNDAY COLLECTIONS           |          | _           | 199.32                |         | 20000           | 20:017                                    | 6 m 33             | 2408 72        | -                        |               | 4998.57                          | _  |
| 21/6     | CMO CLUB                     |          | 000         | 1                     | 80.00   | 20.0077.00      |   | 2                  | 2698.72        | -                        |               | 4947.57                          | _  |
| 81/6     | ECUMENICAL BOOKSTORE         | 23/      | 8           | 1                     | 3       | 31.004.70.03    | 180                                       | -                  | 2023 75        |                          | _             | 5627.76                          |    |
| 12/6     | SUNDAY COLLECTIONS           |          |             | 355.16                |         | 2604.07         | 325.03                                    | 50 00 2973.75      | 073.75         |                          | _             | 5527.76                          |    |
| 9/26     | PRETTY FLORIST               | 532      | 6.67        | 1                     | 50.00   | 50.00.2557.01   | - 1                                       | 2                  | \$222.66       |                          |               | 5989.20                          |    |
| 87/6     | SUNDAY COLLECTIONS           |          | +           | 211.53                |         | 2/65.37         | ×47.7/                                    | -                  | 22.22          |                          |               | 5789.20                          |    |
| 9/29     | MARYNOLL MISSIONARIES        | 533      | C-83        |                       | 200.8   | 200.00 2565.57  |   |                    | 80 77          | -                        |               | 5589.20                          |    |
| 9/29     |                              | 534      | C-94        |                       | 200.00  | 200.00 2365.57  |   |                    | 3,500 C        | -                        |               | 5389.20                          |    |
| 0/20     |                              | 535      | <b>c-85</b> |                       | 200.00  | 200.00 Z165.54  |   |                    | 37.23.00       |                          | -             | 5/89.20                          |    |
| 0/20     |                              | 536      | c-86        |                       | 200.00  | 200.00 1965.54  |   | "                  | 3223.00        | +                        | -             | 4989.20                          | _  |
| 0/20     |                              | 537      | C-97        |                       | 200.00  | 200.001765.59   |   |                    | 3223.00        | -                        | 1             | 11809 20                         | _  |
|          |                              | 538      | C-88        |                       | 200.00  | 200.00 1565.54  |   |                    | 3223.66        |                          | +             | 7/8//                            | _  |
| 3 6      |                              | 539 P-88 | 88-4        |                       |         | 1565.54         |   | 500.00 2723.66     | 2723.66        |                          | +             | 4607.20                          |    |
| 0/00     |                              | 540 P-89 | 86-4        |                       |         | 1565.54         |   | 250.002473.66      | 1473.66        | +                        |               | 2030 20                          | _  |
| 0/30     |                              | 145      | P.90        |                       |         | 1565.59         |   | 200.00 2273.66     | 2273.66        | -                        | -             | 3639.20                          | т- |
| 6        |                              | 542      | 16-4        |                       |         | 1565.54         |   | 200.00 2073.60     | 2073.00        | 1                        | +             | 3439.20                          | 1  |
|          | SILO MODER RELIEF COMMISSION | 543      | P-92        |                       |         | 1565.54         |   | 200.00 1873.66     | 1873.66        |                          |               | 2220 20                          | Т  |
| 2/60     | MOSI & VISION INTERNATIONAL  | 544      | P-93        |                       |         | 1565.54         |   | 200.00             | 200.00 /673.66 | 1                        | $\frac{1}{1}$ | 2107 36                          | _  |
| 04/0     | O REPLENISH PETTY CASH       | 545      | C-90        |                       | 20.84   | 20.84/544.70    |   | 27.00              | 21.00 1652.66  | +                        | -             |                                  | Τ- |
| <u>\</u> | _                            |          |             |                       | 1       |                 |   | 1                  |                |                          | +             |                                  | 1  |
| <u>L</u> |                              |          |             |                       | •       |                 |   | +                  |                | +                        | -             | 35 7012                          | Т  |
| 9/30     | o TotAL                      |          |             | 1046.17               |         | 1381.84 1544.70 | 1085.48                                   | /687.00            | 1652.66        | +                        | $\downarrow$  | 3197.36                          | Υ_ |
| 3 8      | _                            | _        |             |                       |         | 1544.70         | 0   |                    | 1652.66        |                          | $\frac{1}{2}$ |                                  | ٦  |
| 200      | _                            |          |             |                       |         |                 |   |                    |                |                          |               |                                  | İ  |

Figure II-5-81.—Receipts and Expenditures Record for September 1980 (Total Expenditures for Roman Catholic and Protestant Accounts).

the latest balance in the checkbook. Figure II-5-82 shows the balances of the ROMAN CATHOLIC ACCOUNT (\$1,544.70), the PROTESTANT ACCOUNT (\$1,652.66), and the COMPOSITE BALANCE (\$3,197.36). After comparing the COMPOSITE BALANCE (\$3,197.36) on the Receipts and Expenditures Record with the latest checkbook figure, the administrator would discover that a \$50 difference existed. The checkbook figure reflects that there is \$3,147.36 in the CRP chapel fund vice the \$3.197.36 shown on the Receipts and Expenditure Record. There is a valid reason for this difference! Figure II-5-83 shows the memorandum entry m which the petty cash fund was established at the beginning of the fiscal year. A check was written for \$50 which reduced the total amount in the checking account by \$50. However, this \$50 expenditure, \$25 for both the Roman Catholic and Protestant accounts, was not subtracted from their respective accounts on the Receipts and Expenditures Record; therefore, throughout the course of the fiscal year, the checking account balance was always \$50 less than the composite balance shown on the Receipts and Expenditures Record.

The following arithmetic functions will yield the figures necessary for completing this step:

|                                       | Roman Catholic | Protestant  |
|---------------------------------------|----------------|-------------|
| Receipts and Expendi-<br>tures Record | \$ 1,544.70    | \$ 1,652.66 |
| Petty Cash Fund                       | -25.00         | - 25.00     |
| Account Cash in Bank                  | \$ 1,519.79    | \$1,627.66  |
| Group                                 | Account Cash   | in Bank     |
| Roman Catholic                        | \$ 1,519.      | 70          |
| Protestant                            | + 1,627        | .66         |
| CRP Fund Cash in Bank                 | \$3,147.       | 36          |

In the first problem, the administrator simply subtracts the \$25 which each group has in the petty cash fund from the 30 September account balances on the Receipts and Expenditures Record to yield the "account cash in bank" for the Roman Catholic and Protestant accounts. The resultant differences are placed in the spaces provided under ROMAN CATHOLIC

ACCOUNT (\$1,519.70) and PROTESTANT ACCOUNT (\$1,627.66). In the second problem, these two figures are added and the total (\$3,147.36) is inserted in the TOTAL column of the statement.

The NETPDC Command Religious Program chapel fund has a balance of \$3,147.36 in the checking account at the end of this last quarter of fiscal year 1980.

- 11. PETTY CASH—the administrator inserts \$25 in the spaces provided under ROMAN CATHOLIC ACCOUNT and PROTESTANT ACCOUNT. These two figures are added and the total (\$50) is inserted in the space provided in the TOTAL column of the statement.
- 12. OTHER—this section will not be used for this application.
- 13. NET WORTH, END OF PERIOD—in this section, the money in the petty cash fund is added to the checking account balance to obtain the net worth of the fund at the end of the period. The following arithmetic functions will yield the figures necessary for completing this step.

| <u>R</u>                     | oman Catholic          | Protestant            |
|------------------------------|------------------------|-----------------------|
| Cash in Bank<br>Petty Cash   | \$ 1,519.70<br>+ 25.00 | \$ 1,627.66<br>+25.00 |
| Net Worth                    | \$ 1,544.70            | \$ 1,652.66           |
| Group                        | <u>Net</u>             | Worth                 |
| Roman Catholic<br>Protestant | ·                      | ,544.70<br>1,652.66   |
| <b>CRP Net Worth</b>         | \$3,                   | 197.36                |

In the first problem, the administrator adds the \$25 which each group has in the petty cash fund to the checkbook balance to determine each account's net worth. The totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). In the second problem, these two figures are added and the total (\$3,197.36) is inserted in the TOTAL column of the statement.

| NE    | AETPDC CHAPEL FUND (NAME OF COMMAND) |               |              | RECE 11                | TS AND   | EXPEND!         | RECEIPTS AND EXPENDITURES RECORD  | <b>%</b>           |                | PERIOD: FRO              | OH 1 SEP 80 | FROM 1 SEP 80 TO 30 SEP 80 FY 80 |
|-------|--------------------------------------|---------------|--------------|------------------------|----------|-----------------|-----------------------------------|--------------------|----------------|--------------------------|-------------|----------------------------------|
|       |                                      |               |              | ROMAN CATHOLIC ACCOUNT | HOLIC A  | COUNT           | PROTES                            | PROTESTANT ACCOUNT | DUNT           | OTHER ACCOUNT            | DUNT        |                                  |
| DATE  | DESCRIPTION                          | CHECK         | 0.0          | ECEIPTS E              | XPEND. 1 | BALANCE         | RECEIPTS EXPEND. BALANCE RECEIPTS | EXPEND.            | BALANCE        | RECEIPTS EXPEND. BALANCE | D. BALANCE  | COMPOSITE BALANCE                |
| 1/0   | BAL ANCE BROWENT FORWARD             |               |              |                        |          | 1880.37         |                                   |                    | 2254.10        |                          |             | 4/34.55                          |
| 1/2   |                                      |               |              | 280.16                 |          | 2/60.53         | 297.18                            |                    | 2557.36        |                          |             | 4711.89                          |
| 7/10  | CHANGE COLLECTIONS                   |               |              | 199.32                 |          | 2359.85         | 2/3.36                            |                    | 27.49.72       |                          |             | 5124.57                          |
| 0//7  | CMO CLUB                             | 530           | 19-0         |                        | 80.00    | 60.00 2299.85   |                                   | 66.00              | 56.00 2698.72  |                          |             | 4998.57                          |
| 8//8  | FCUMENICAL BOOKSTORE                 | 531           | 98           |                        | 51.00    | 51.002248.85    |                                   |                    | 2698.72        |                          |             | 4947.57                          |
| 9/2/  | SUNDAV COLLECTIONS                   |               |              | 355.16                 |          | 2604.01         | 325.03                            |                    | 3023.75        |                          |             | 5627.76                          |
| 9/26  | PRETTY FLORIST                       | 532           | C-82<br>P-87 |                        | 50.00    | 50.00 2554.01   |                                   | 50.00              | 50.00 2973.75  |                          |             | 5527.76                          |
| 0/28  |                                      |               |              | 211.53                 |          | 2765.54         | 249.9/                            |                    | 3223.66        |                          |             | 5989.20                          |
| 0//50 |                                      | 533           | c-83         |                        | 200.00   | 200.00 2565.54  |                                   |                    | 3223.66        |                          |             | 5789.20                          |
| 9/20  | ERAMOISCAN FATHERS                   | $\overline{}$ | C-84         |                        | 200.00   | 200.00 2365.54  |                                   |                    | 3223.66        |                          |             | 5589.20                          |
| 0/20  |                                      | 535           | 28-7         |                        | 200.00   | 200.00 2/65.54  |                                   | ,                  | 3223.66        |                          |             | 5389.20                          |
| 0/10  |                                      | 536           | -8e<br>-3    |                        | 200.00   | 200.00 1965.54  |                                   |                    | 3223.66        |                          |             | 5/89.20                          |
| 0/20  | MOST HOLY SACRAMENT CONVENT          | 537           | C-87         |                        | 200.00   | 200.00 1765.5%  |                                   |                    | 3223.66        |                          |             | 4989.20                          |
| 9/10  | CT REBUARD SEMINARY                  | 538           | 68           |                        | 200.00   | 200.00 1565.59  |                                   |                    | 3223.66        |                          |             | 4789.20                          |
| 9/30  | MANY RELIEF SOCIETY                  | 539           | 98-4         |                        |          | 1585.54         |                                   | 500.00             | 500.00 2723.66 |                          |             | 4289.20                          |
| 9/29  | 1                                    | 540           |              |                        |          | 1565.54         |                                   | 250.00             | 250.002473.66  |                          |             | 4039.20                          |
| 9/20  |                                      | 145           | 6.90         |                        |          | 1565.54         |                                   | 200.00             | 200.00 2273.66 |                          | -           | 3839.20                          |
| 0/20  | CHURCH WORLD SERVICE                 | 542           | 164          |                        |          | 1565.54         |                                   | 200.00             | 200.00 2073.66 |                          |             | 3639.20                          |
| 6/30  |                                      | 543           | A-92         |                        |          | 1565.54         |                                   | 200.00             | 200.00 1873.66 |                          |             | 3439.20                          |
| 3     | 9/29 MORIN VISION INTERNATIONAL      | 544           | P-93         |                        |          | 1565.54         | Ų                                 | 200.00             | 200.00 1673.66 |                          |             | 3239.20                          |
| 040   | REPLEMINA PETTY CASH                 | 545           | _            |                        | 20.84    | 20.841544.70    |                                   | 27.00              | 1652.66        |                          | -           | 3197.36                          |
|       |                                      | _             |              |                        |          |                 |                                   |                    |                |                          |             |                                  |
|       |                                      |               |              |                        |          | •               |                                   |                    | •              |                          |             | *                                |
| 9/32  | 4046                                 | $\perp$       |              | 1046.17                | /38/.89  | 1381.89 1594.70 |                                   | 1085.48 1687.00    | 4652.66        |                          |             | 3197.36                          |
|       |                                      | L             |              |                        |          | 1544.70         |                                   |                    | 1652.66        |                          |             | 3197.36                          |
| 1/30  | ONITARIE LAVANAGE                    | 1             |              |                        |          |                 |                                   |                    |                |                          |             |                                  |

Figure II-5-82.—Receipts and Expenditures Record for September 1980 (Roman Catholic, Protestant, and Composite Balances).

| 7/2  | (NAME OF COMMAND) CHAPEL FUND |     |              | RECEI®TS .                                   | AND EXPEND  | RECEIOTS AND EXPENDITURES RECORD | ORD                |           | PERIOD: FROM /      | 90.7 79 | PERIOD: FROM 10C7 79 TO 31 OCT 79 FY 80            | <u> </u> |
|------|-------------------------------|-----|--------------|--|-------------|----------------------------------|--------------------|-----------|---------------------|---------|--|----------|
| Ĺ    |                               |     |              | ROMAN CATHOLIC ACCOUNT                       | C ACCOUNT   | L                                | PROTESTANT ACCOUNT |           | OTHED ACCOUNT       |         |  |          |
| DATE | TE DESCRIPTION                | SEC | F.0.         | RECEIDIS EXDEN                               | DAY AND     | 00000000                         | 94.1               |           | מוודע אכרססוו       | Ť       | CHECK P.O. RECEIDTS EXDEND BALANCE DESCRIPTE CORES |          |
| /0/  | 11 ESTABLISH DETTY CACH       | Š   | ž            |  | י מירטווינו | MEUETINIS                        | EAPEND. BA         | LANCE     | RECEIPTS EXPEND. BA | LANCE   | COMPOSITE BALANCE                                  |          |
| 1    | Heun (117)                    | +   | $\downarrow$ |  |             |                                  |                    |           |                     |         |  | T .      |
|      | FUND:                         |     |              | _  |             |                                  |                    |           |                     | Ť       |  | _        |
|      | CATHOLIC #25.00               | -   | 3            |  |             |                                  |                    | †         |                     |         |  | _        |
|      | 1                             | -   | à            |  |             |                                  | -                  | $\dagger$ |                     | 7       |  |          |
|      | ¥ 50.                         | /0/ | -            |  | -           |                                  |                    | +         |                     | 1       |  |          |
| 2    | 2222                          | 3   |              |  |             |                                  | -                  | 1         |                     |         |  |          |
|      |                               | }   | <b>)</b>     | <b>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</b> | \<br>{      |                                  | <del>\</del>       | Z         |                     | 3       |  | _        |

Figure II-5-83.—Receipts and Expenditures Record (Memorandum Entry for Establishment of Petty Cash Fund).

| HAVORNY POR IN<br>LANCONNY POR IN<br>L'A 0104-L'-704-500 | PURCHASE ORGER<br>MAYCOMPT POSE 2112 IS PT) (MRY 3-72)<br>MAY 0164-LT-706-5300                       | 1  | AETIVITY BO.                            | Sept. 29, 1980 |                           | ************************************** | HUNCHAME ORDER<br>MANCORANT ORDER<br>SATE STATE OF THE ORD          |
|--|--|--|---|----------------|---------------------------|--|---|
| ROW<br>RAVEDTRAF<br>Fund Rom<br>Account<br>Pensacola     | RPC Marvin R. Smithers<br>NAVEDTRAPROBEVCEN Chapel<br>Fund Roman Catholic<br>Account Custodian 32509 | Ecumenical Bookstore<br>119 Cotton Avenue<br>Birmingham, Alabama 35211           | okstore<br>enue<br>labama 35211         | BELVER TO      | NETPOC                    | NETPDC (Code CH)                       | RP2 Alice L. Ship<br>NAVEDTRAPROBEVCEN<br>Fund Protestant Custodian |
|  | ing governed by instruction  | Being governed by instructions hereon, please enter aux order for the followings | der for the followings                  |                |                           |  | Pensacola, Florida  |
| QUANTITY   |  | DESCRIPTION  | GUAMITY                                 | ij             | THE                       | AMOUNT                                 |   |
| 25   | #4676521 Religious Medals  | ous Medals   |   | Each           | \$3.00                    | \$75.00                                | 9 #8631211  |
|  | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \  |  |   |                |                           |  |   |
|  | Total Expenditure  | re   |   |                |                           | \$75.00 74.R.B.                        |   |
| Oct. 31, 1980  | 1980   | VIA  | *************************************** | SA. R.         | X                         |  | ort accurate  |
|  |  | RECEIVING CLERK  | 1                                       |                |                           |  | oct. 25, 1980   |
| RCIVE  | RECEIVES AND FOUND SATISFACTORY AND ACCEPTED.  | TY AND ACCEPTED: 1411  |   |                |                           |  |   |
| MAARLED FOR:   | POR:   |  | PEPARTIES.                              |                |                           |  | MARKED SOR  |
| SIGNATUR<br>PERSON 1                                     | SIGNATURE AND PRINTED NAME OF<br>PREON RECEIVING MATRIAL.  |  |   |                |                           |  | HOMATURE AND PRINTE   |
|  |  | BOOKKEEPER   | 27.5                                    |                |                           |  | PERSON RECEIVING MAT  |
| THE BILLS  | THE BILLING IS CORRECT.  |  | DATE FAID                               | -              | AUTHENTICATED BY LALLAGES | i i delegasi                           |   |
| PART 3   |  | RECEIVING / ROCKKEEPED CORY  | AGOD GEORGE                             |                |                           |  | THE BILLING IS CORRECT.   |
|  |  | 1000   | MEET EA COT I                           |                |                           |  | PART 3  |

Figure II-5-84.—Purchase Order Part 3 (Roman Catholic Account, September 29, 1980).

\$63.00 7.R.8. NETPDC (Code CH) \$7.00 \$63.00 Sept. 29, 1980 E E Each į QUANTITY RECEIVING/BOOKKEEPER COPY Ecumenical Bookstore 119 Cotton Avenue Birmingham, Alabama 35211 by instructions hereon, please enter our order for the following RECEIVING CLERK BOOKKEEPER ATISFACTORY AND ACCEPTED: King James Bibles DESCRIPTION enditure

Figure II-5-85.—Purchase Order Part 3 (Protestant Account, September 29,

The net worth of the NETPDC Command Religious Program chapel fund at the end of this last quarter of fiscal year 1980 is \$3,197.36.

- 14. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID—this section shows the financial obligations for which funds have not been expended. The merchandise which was ordered on 29 September by the Roman Catholic and Protestant account custodians pictured in figures II-5-84 and II-5-85 has not been received. The administrator must take the following steps to show these outstanding Purchase Orders on the statement. First, he totals all the financial obligations for each account in the fund. In this case, the only obligations which the Roman Catholic and Protestant account custodians have made are shown in figures II-5-84 and II-5-85. The administrator inserts \$75 in the space provided under ROMAN CATHOLIC ACCOUNT; and, \$63 in the space provided under PROTESTANT ACCOUNT. These two figures are added and the total (\$138) is inserted in the TOTAL column of the statement. NOTE: Since merchandise is not paid for until actually received, the net worth of the fund is not affected by these outstanding obligations. This section simply shows that certain obligations have been made and that the fund will probably decrease at a future date by the amounts indicated.
- 15. BLANK—this section may be used for any comments which the administrator deems necessary to explain the statement.
- 16. TYPED NAME AND GRADE OF FUND ADMINISTRATOR—the name and rate of the NETPDC chapel fund administrator is entered in the space provided. MARVIN R. SMITHERS, RPC, is the correct entry for this application.
- 17. SIGNATURE—the chapel fund administrator signs his name in the space provided.

This completes the quarterly Statement of Operations and Net Worth for July, August, and September 1980. RPC Smithers would give the statement to the command chaplain, who would review the statement and then post a copy in a conspicuous place for viewing by participants in the CRP.

### ANNUAL STATEMENT OF OPERATIONS AND NET WORTH

The annual Statement of Operations and Net Worth is prepared by the chapel fund administrator in typewritten form on the last calendar day of the fiscal year. This statement is very similar to the quarterly statements and contains the same basic information. However, a copy of this statement must be sent to the commanding officer, the command auditor, and the Chief of Naval Operations (OP-01H) as part of the command chaplain's annual report. Figure II-5-86 shows the completed Statement of Operations and Net Worth for fiscal year 1980. An explanation of each entry on the statement follows. NOTE: As was done for the quarterly statement, entries are numbered 1 through 17 and will be explained in numerical sequence.

- 1. CHAPEL FUND—the acronym "NET-PDC" is inserted in the space provided.
- 2. PERIOD—the first (1 Oct 79) and last (30 Sep 80) calendar days of fiscal year 1980 are inserted in the spaces provided.
- 3. TO—the address to which the statement is being sent is inserted in the space provided. COMMAND CHAPLAIN, NAVEDTRAPRO-DEVCEN, PENSACOLA, FLORIDA 32509, is used for this application. After reviewing the statement, the command chaplain posts the report in a conspicuous place so that participants in the Command Religious Program (Roman Catholic and Protestant) can see the financial status of the fund. Since this is the annual report, the command chaplain would also ensure that a copy of the statement is sent to the commanding officer, command auditor, and Chief of Naval Operations (OP-01H) as a part of the command chaplain's annual report utilizing the form entitled Senior Chaplain's Annual Report (NAVPERS 1730/9).
- 4. FROM—CHAPEL FUND ADMINISTRATOR, NAVEDTRAPRODEVCEN, PENSACOLA, FLORIDA 32509, is inserted in the space provided.

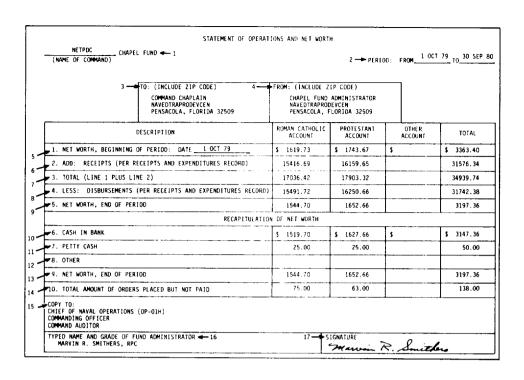


Figure II-5-86.—Statement of Operations and Net Worth (Fiscal Year 1980, Explanation of Entries).

| (NAME OF COMMAND)                       | CHAPEL FUND  |                           | PERIO                 | DD: FROM 1 0CT   | 79 TO 31 DEC |
|---|--|---------------------------|-----------------------|------------------|--------------|
|   | TO: (INCLUDE ZIP CODE) COMMAND CHAPLAIN NAYEOTRAPRODEVCEN PENSACOLA, FLORIDA 32509 | NAVEDTRAPRI               | D ADMINISTRATOR       |                  |              |
|   | DESCRIPTION  | ROMAN CATHOLIC<br>ACCOUNT | PROTESTANT<br>ACCOUNT | OTHER<br>ACCOUNT | TOTAL        |
| 1. NET WORTH, BEGI                      | NNING OF PERIOD: DATE 1 OCT 79   | \$ 1619.73                | \$ 1743.67            | 5                | \$ 3363.40   |
| 2. ADD: RECEIPTS                        | (PER RECEIPTS AND EXPENDITURES RECORD)   | 4055,47                   | 4175.79               |                  | 8231.26      |
| 3. TOTAL (LINE 1 P                      | LUS LINE 2)  | 5675.20                   | 5919.46               |                  | 11594.66     |
| 4. LESS: DISBURSE                       | MENTS (PER RECEIPTS AND EXPENDITURES RECORD)                                       | 2847.62                   | 3896.27               |                  | 6743.89      |
| 5. NET WORTH, END                       | OF PERIOD  | 2827.58                   | 2023.19               |                  | 4850.77      |
|   | RECAP ITULATION  | UF NET WORTH              |                       | •                |              |
| 6. CASH IN BANK                         |  | \$ 2802.58                | 1998.19               | \$               | \$ 4800.77   |
| 7. PETTY CASH                           |  | 25.00                     | 25.00                 |                  | 50.00        |
| 8. OTHER                                |  |                           |                       |                  | †            |
| 9. NET WORTH, END                       | OF PERIOD  | 2827.58                   | 2023.19               |                  | 4850.77      |
| O. TOTAL AMOUNT OF                      | ORDERS PLACED BUT NOT PAID   | 118.43                    | 246.12                | 1                | 364.55       |
| YPED NAME AND GRADI<br>MARYIN R. SMITHE | E OF FUND ADMINISTRATOR  | 2                         | IGNATURE              | R. Some          | · - 0        |

Figure II-5-87.—Statement of Operations and Net Worth (Fiscal Year 1980—First Quarter, Net Worth, Beginning of Period Entry).

- 4. FROM—CHAPEL FUND ADMINISTRATOR, NAVEDTRAPRODEVCEN, PENSACOLA, FLORIDA 32509, is inserted in the space provided.
- 5. NET WORTH, BEGINNING OF PERIOD—the first (1 Oct 79) calendar day of the fiscal year is inserted in the space provided, The beginning balance of the Roman Catholic account on 1 October 1979 was \$1,619,73. This figure is inserted in the space provided under ROMAN CATHOLIC ACCOUNT. The beginning balance of the Protestant account on 1 October 1979 was \$1,743.67. This figure is inserted in the space provided under PROTESTANT ACCOUNT. These two balances were obtained from the quarterly statement shown in figure II-5-87. The next step is to add the two balances. This total (\$3,363.40) is entered in the space provided under the TOTAL column.
- 6. ADD: RECEIPTS (PER RECEIPTS AND EXPENDITURES RECORD)—the chapel fund administrator must total the receipts for the Roman Catholic and Protestant accounts from the quarterly Statements of Operations and Net Worth shown in figures II-5-72, II-5-73, II-5-74, and II-5-75. A breakdown of the receipts on these statements follows:

| Quarter | Roman Catholic<br>Receipts | Protestant<br>Receipts |
|---------|----------------------------|------------------------|
| 1ST     | \$ 4,055.47                | \$ 4,175.79            |
| 2ND     | 3,769.45                   | 4,171.02               |
| 3RD     | 3,861.26                   | 3,960.81               |
| 4TH     | + 3,730.51                 | + 3,852.03             |
| Total   | \$ 15,416.69               | \$ 16,159.65           |

The total receipts for the fiscal year for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$15,416.69) and PROTESTANT ACCOUNT (\$16,159.65). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group                        | Annual Receipts             |
|------------------------------|-----------------------------|
| Roman Catholic<br>Protestant | \$ 15,416.69<br>+ 16,159.65 |
| Total                        | \$31.576.34                 |

The total receipts for the NETPDC chapel fund for fiscal year 1980 are \$31,576.34.

7. TOTAL (LINE 1 PLUS LINE 2)—in this section, the receipts for the fiscal year are added to the net worth at the beginning of the year. The following arithmetic functions will yield the figures necessary for this step.

|           | Roman Catholic | Protestant   |
|-----------|----------------|--------------|
| Net Worth | \$ 1,619.73    | \$ 1,743.67  |
| Receipts  | + 15,416.69    | + 16,159.65  |
| Total     | \$ 17,036.42   | \$ 17,903.32 |

These totals are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$17,036.42) and PROTESTANT ACCOUNT (\$17,903.32). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group          | Net Worth + Receipts |
|----------------|----------------------|
| Roman Catholic | \$ 17.036.42         |
| Protestant     | + 17,903.32          |
| Total          | \$34,939.74          |

8. LESS: DISBURSEMENTS (PER RECEIPTS AND EXPENDITURES RECORD)—the chapel fund administrator must total the expenditures for the Roman Catholic and Protestant accounts from the quarterly Statements of Operations and Net Worth shown in figures II-5-72, II-5-73, II-5-74, and II-5-75. A breakdown of the expenditures on these statements follows:

| Quarter | Expenditures | Protestant<br>Expenditures |
|---------|--------------|----------------------------|
| 1ST     | \$ 2,847.62  | \$ 3,896.27                |
| 2ND     | 2,794.98     | 2,515.20                   |
| 3RD     | 6,636.00     | 6,622.44                   |
| 4TH     | +3,213.12    | +3,216.75                  |
| Total   | \$15,491.72  | \$16,250.66                |

D C 41 1:

D . . .

The total expenditures for the fiscal year for the two accounts are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$15,491.72) and PROTESTANT ACCOUNT

(\$16,250.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

| <u>Group</u>   | Annual Expenditures |
|----------------|---------------------|
|                | * 17 101 F0         |
| Roman Catholic | \$ 15,491.72        |
| Protestant     | + 16,250.66         |
| Total          | \$ 31,742.38        |

The total expenditures for the NETPDC chapel fund for fiscal year 1980 are \$31,742.38.

9, NET WORTH, END OF PERIOD—in this section, the expenditures for the fiscal year (step 8) are subtracted from the total of line 1 plus line 2 (step 7) to obtain the net worth of each account, Roman Catholic and Protestant, at the end of the period. The following arithmetic functions will yield the figures necessary for this step.

|                        | Roman Catholic              | Protestant                  |
|------------------------|-----------------------------|-----------------------------|
| Line 1 + Line 2        | \$ 17,036.42<br>- 15,491.72 | \$ 17,903.32<br>- 16.250.66 |
| Expenditures Net Worth | \$ 1,544.70                 | \$ 1,652.66                 |

The resultant differences are placed in the spaces provided under ROMAN CATHOLIC ACCOUNT (\$1,544.70) and PROTESTANT ACCOUNT (\$1,652.66). These two figures are added and the total is inserted in the TOTAL column of the statement.

| Group                        | Net Worth                 |
|------------------------------|---------------------------|
| Roman Catholic<br>Protestant | \$ 1,544.70<br>+ 1,652.66 |
| CRP Net Worth                | \$3,197.36                |

The net worth of the NETPDC Command Religious Program chapel fund at the end of fiscal year 1980 is \$3,197.36. NOTE: The net worth figures on the annual statement should be the same as the net worth figures on the last quarterly statement for the fiscal year. The administrator would compare the last quarterly statement (figure II-5-75) with the annual statement (figure II-5-86) and discover that the figures matched in this application.

- 10. CASH IN BANK—the explanation in step 10 of the quarterly statement applies here also.
- 11. PETTY CASH—the explanation in step 11 of the quarterly statement applies here also.
- 12. OTHER—this section will not be used for this application.
- 13. NET WORTH, END OF PERIOD—the explanation in step 13 of the quarterly statement applies here also.
- 14. TOTAL AMOUNT OF ORDERS PLACED BUT NOT PAID—the explanation in step 14 of the quarterly statement applies here also.
- 15. BLANK—the chapel fund administrator may use this section for comments pertinent to the statement. RPC Smithers inserted the following comments:

COPY TO: CHIEF OF NAVAL OPERATIONS (OP-01H) COMMANDING OFFICER COMMAND AUDITOR

- 16. TYPED NAME AND GRADE OF FUND ADMINISTRATOR—the explanation in step 16 of the quarterly statement applies here also.
- 17. SIGNATURE—the explanation in step 17 of the quarterly statement applies here also.

This completes the annual Statement of Operations and Net Worth for fiscal year 1980 for NAVEDTRAPRODEVCEN. RPC Smithers would give the statement to the command chaplain, who would review the statement and then post a copy in a conspicuous place for viewing by participants in the CRP. Also, the command chaplain would attach a copy of the statement to the command chaplain's annual report which is sent to the commanding officer, command auditor, and the Chief of Naval Operations (OP-01H).

The chapel fund administrator is now ready to begin the accounting cycle for fiscal year 1981.

## ACCOUNTING APPLICATION (OCTOBER)

Before proceeding to the transactions for the month of October (fiscal year 1981) a short review and update are provided in the next few numbered sections.

- 1. Name and address of command—Naval Education and Training Program Development Center (NAVEDTRAPRODEVCEN or NET-PDC), Pensacola, Florida 32509.
- 2. Commanding officer—Isaac M. Captain, CAPT. USN.
- 3. Command chaplain (United Presbyterian)—John P. Jones, CDR, CHC, USN,
- 4. Assistant chaplain (Roman Catholic)— Jerry E. Brown, LT, CHC, USNR.
- 5. Chapel fund administrator—Marvin R. Smithers, RPC, USN.
- 6. Roman Catholic account custodian—a new custodian has been appointed to relieve RPC Smithers of his custodial duties. Figure II-5-88 shows the letter of appointment for Lawrence A. Day, BT1, USN.
- 7. Protestant account custodian—a new custodian has been appointed to relieve RP2 Ship. Figure II-5-89 shows the letter of appointment for Felicia G. Lane, YN3, USN.
- 8. Fiscal year 1981 begins on 1 October 1980; therefore, the Purchase Order numbers for the Roman Catholic and Protestant accounts will start with C-1 (Roman Catholic) and P-1 (Protestant). Also, the petty cash voucher numbers will begin with the number 1.

Additional guidelines or requirements will be explained as needed during the course of October's daily transactions. As mentioned earlier, the transactions for this month will not be explained in as much detail as was done for August and September. Figure II-5-90 shows the completed Receipts and Expenditures Record for this first month of fiscal year 1981. Refer to this figure

for explanation purposes as the daily transactions are covered in the next sections.

#### **OCTOBER 1, 1980**

The chapel fund administrator, RPC Marvin R. Smithers, must ensure that all records are up to date to begin the new month and fiscal year. After thoroughly checking the transactions for the month of September and the quarterly and annual Statements of Operations and Net Worth, he would start a new Receipts and Expenditures Record for the month of October. The beginning balances shown in the 10/1 entry of figure II-5-90 were brought forward from the Receipts and Expenditures Record for the month of September shown in figure II-5-91.

#### **OCTOBER 5, 1980**

Figures II-5-92 and II-5-93 show the breakdown of the monies collected for the Sunday services for the 10/5 entry of figure II-5-90.

#### **OCTOBER 12, 1980**

Figures II-5-94 and II-5-95 show the breakdown of the monies collected for the Sunday services for the 10/12 entry of figure II-5-90.

#### **OCTOBER 14, 1980**

Figure II-5-96 shows the Purchase Order and figure II-5-97 shows the check issued for this purchase for the 10/14 entry of figure II-5-90. NOTE: This Purchase Order was originally prepared in September. Therefore, it was numbered C-89 because it was prepared in fiscal year 1980.

#### **OCTOBER 16, 1980**

Figure II-5-98 shows the Purchase Order and figure II-5-99 shows the check issued for this purchase for the 10/16 entry of figure II-5-90. NOTE: This Purchase Order was also originally prepared in September. Therefore, it was numbered P-94 because it was prepared in fiscal year 1980.



## DEPARTMENT OF THE NAVY NAVAL EDUCATION AND TRAINING PROGRAM DEVELOPMENT CENTER

PENSACOLA, FLORIDA 32509

AE:IMC:rw 1306 1 October 1980

From: Commanding Officer

To: BT1 Lawrence A. DAY, USN, 123-00-1234

Subj: Chapel Fund Account Custodian; appointment as

Ref:

(a) OPNAVINST 1730.1

(b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Roman Catholic account of the NAVEDTRAPRODEVCEN Chapel Fund. The account will be administered in accordance with references (a) and (b).

2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Roman Catholic account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the chapel fund administrator and command chaplain prior to making any obligation.

I. M. Captain
1. M. Captain

Copy to: Command Chaplain Chapel Fund Administrator Roman Catholic Advisory Committee

Figure II-5-88.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Roman Catholic).



# DEPARTMENT OF THE NAVY NAVAL EDUCATION AND TRAINING PROGRAM DEVELOPMENT CENTER

PENSACOLA, FLORIDA 32509

AE: IMC:rw 1306 1 October 1980

From: Lommanding Officer

To: YN3 Felicia G. LANE, USN, 123-00-5678

Subj: Chapel Fund Account Custodian; appointment as

Ref: (1) OPNAVINST 1730.1 (b) NETPDCINST 1730.1B

1. You are hereby appointed Chapel Fund Account Custodian for the Protestant account of the NAVEDTRAPRODEVCEN Chapel Fund. The account will be administered in accordance with references (a) and (b).

2. In your capacity as Chapel Fund Account Custodian, you are authorized to approve expenditures from the Protestant account in an amount not to exceed \$300.00. A request for a disbursement in excess of this amount will be submitted to the commanding officer for approval via the chapel fund administrator and command chaplain prior to making any obligation.

J. M. Captain
1. M. Captain

Copy to: Command Chaplain Chapel Fund Administrator Protestant Advisory Council

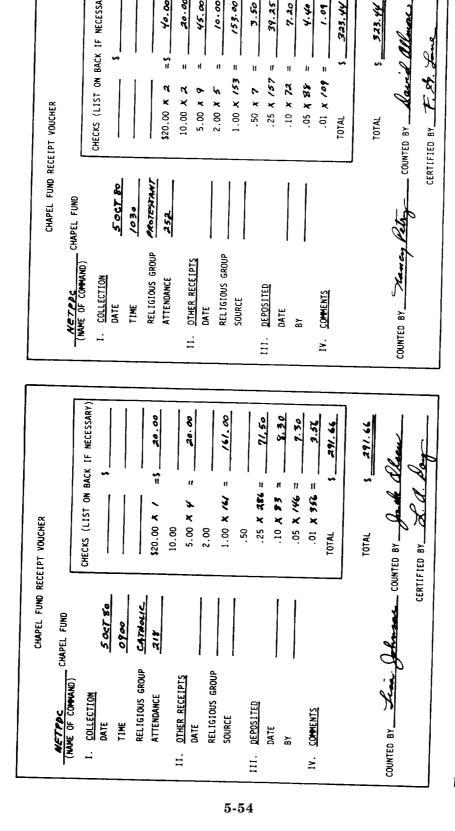
Figure II-5-89.—Sample Letter of Appointment for a Chapel Fund Account Custodian (Protestant).

|       | (NAME OF COMPIAND)         |              |           |                        |         | :<br> <br> -<br> - |                        | 9                  |                | PERIOD: F  | ROM / OCT 8 | FROM 10CT 80 TO 31 OCT 80 FY 81 |
|-------|----------------------------|--------------|-----------|------------------------|---------|--------------------|------------------------|--------------------|----------------|--|-------------|---------------------------------|
|       |                            |              |           | ROMAN CATHOLIC ACCOUNT | THOLIC  | ACCOUNT            | PROTE                  | PROTESTANT ACCOUNT | COUNT          | OTHER ACCOUNT  | COUNT       |                                 |
| DATE  | DESCRIPTION                | CHECK<br>NO. | P.0.      | RECEIPTS               | EXPEND. | BALANCE            | RECEIPTS               | EXPEND             | BA! ANCE       | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BAI ANG PECETPTS EXPEND DATABLES   | TOWN TOWN   |                                 |
| 101   | BALANCE BROUGHT FORWARD    |              | ┰         |                        |         | 15.06/20           |                        |                    |                | TVI CILITATION TO THE COLUMN T | TO. DALANCE | CUMPUSIIE BALANCE               |
| 5/01  |                            |              | 1         | 29/ 66                 |         | 27.60              |                        |                    | /652.00        |  |             | 3197.36                         |
| 10/12 | SUNDAY COLLECTIONS         |              | 1         | 200.72                 |         | /030.30            |                        |                    | 1976.10        |  |             | 38/2.46                         |
| 11/0  | 10/14 ECUMENICAL BOOKSTORE | 546          | 8         | 270.(3                 | 1       | CIBS:09            | 308.93                 |                    | 23%5.03        |  |             | 4530.12                         |
| 9/10  | 10/16 ECUMENICAL BOOKSTORF |              | à         |                        | 20.00   | 75.00 2110.09      |                        |                    | 2345.03        |  |             | 4455.12                         |
| 61/6  | 10/19 SUNDAN COLLECTIONS   |              | r         |                        |         | 2110.03            | 丄                      | 63.00              | 63.00 2282.03  |  |             | 4392.12                         |
| 02/   | 11/201                     | 2002         | ,         | 346.52                 |         | 2436.61            | 369.11                 |                    | 2651.19        |  |             | 5087.75                         |
| 10/21 | SACRED HEART COMMENT       |              |           |                        |         | 2436.61            |                        | 500.00             | 500.00 2151.14 |  |             | 4587.75                         |
| 92/0/ | SUNDAY COLLECTIONS         |              |           |                        | 350.00  | 350.00 2086.61     |                        |                    | 2/5/./9        |  |             | 4237.75                         |
| 18/01 | PRETTY ELOBICE             |              | 9         | 310.08                 |         | 2396.69            | 357.77                 |                    | 2508.97        | _  |             | 4905.60                         |
| 31    | CATHOLIC HOUSE COLLEGE     | 0000         | 27        | 1                      | 8000    | 60.00 2336.69      |                        | 60.00              | 60.00 24YBY    |  |             | 4785.60                         |
| 14/   | _                          | _            |           | 25.47                  |         | 2432.16            |                        |                    | 2448.91        |  |             | 4881.07                         |
|       |                            | 25/          | m.        |                        | 78.97   | 18.92 24/3.24      |                        | 29.12              | 29.1224/9.79   |  |             | 4833.03                         |
|       |                            | $\dagger$    | 1         |                        |         |                    |                        |                    |                |  |             |                                 |
| 10/31 | TOTAL                      | -            |           | 1373 44                | 3       |                    |                        |                    |                |  |             |                                 |
| 18/01 | BALANCE FORWARD            | $\mid$       | +         | 2                      | 203.7%  | 4413.69            | 203.24 4413.69 1419.25 | 652.12             | 652.12 24/9.79 |  |             | 4833.03                         |
|       |                            | +            | $\dagger$ |                        |         | 24/3.24            |                        |                    | 2419.79        |  |             | 4833.03                         |
|       |                            | +            | +         |                        |         |                    |                        |                    |                |  |             |                                 |
| T     |                            |              | -         |                        |         |                    |                        |                    | 1              |  |             |                                 |
|       |                            |              |           |                        |         |                    |                        |                    | $\mid$         |  | 1           |                                 |
| T     |                            |              | H         |                        |         |                    |                        |                    | +              | -  | 1           |                                 |
| 十     |                            | $\dashv$     |           |                        |         |                    |                        |                    | +-             | +  | 1           |                                 |
| 7     |                            |              |           |                        |         |                    |                        |                    | <b>†</b>       | -  | Ť           |                                 |
| 1     |                            | +            | +         |                        |         |                    |                        |                    | $\mid$         |  | Ī           |                                 |
| 7     |                            | -            |           |                        |         |                    | -                      |                    |                |  | †           |                                 |

Figure II-5-90.—Receipts and Expenditures Record (Summary of all Transactions for October 1980).

| NEI    | NETPDC CHAPEL FUND           |          |   |                        | 1        |                 | אברנינים שום בען בעם בעם                  |                    |                | PER10D:       | FROM COEL                | FROM 1957 GO 10 STEELS | \$      |
|--------|------------------------------|----------|---|------------------------|----------|-----------------|---|--------------------|----------------|---------------|--------------------------|------------------------|---------|
| NAME ( | DF COMMAND)                  |          | Ł   |                        |          |                 | FOTFORD                                   | THEOTOR THAT STORY | Į.             | OTHER ACCOUNT | CCOUNT                   | F                      |         |
|        |                              |          | _   | ROMAN CATHOLIC ACCOUNT | HOLIC AC | COUNT           | PROIES                                    | און אררס           | +              |               |                          |                        |         |
| DATE   | DESCRIPTION                  | CHECK    | 0.0   | ECEIPTS E              | XPEND. B | SALANCE         | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. |                    | BALANCE RE     | CEIPTS EXP    | RECEIPTS EXPEND. BALANCE | COMPOSIT               | يا<br>ا |
| -+     |                              |          | <u></u>   |                        |          | 75 0001         |   | 7                  | 2259.10        |               |                          | 4/34.55                | न्न     |
| 1/6    | BALANCE BROUGHT FORWARD      | 1        | 1   | 1                      | 1        | 2160 63         | 30.00                                     | -                  | 98 /536        |               |                          | 44711.89               | 66      |
| 1/6    | SUNDAY COLLECTIONS           |          | 1   | 280.76                 |          | (100.77         | - 1                                       | 1                  | 27 427         | -             |                          | 5124.57                | 27      |
| -      | 9/14 SUNDAV COLLECTIONS      |          | 7   | 199.32                 |          | 2359.85         | 2/3.30                                    | *  '               | 101.10         | +             |                          | 4998.57                | 57      |
| 0//7   | CMO CLUB                     | 530      | 986<br>00<br>00<br>00<br>00<br>00<br>00<br>00<br>00<br>00<br>00<br>00<br>00<br>00 |                        | 80.00    | 60.00 2299.85   |   | 66.00 Z698./2      | 2/.869         | +             | -                        | 4947.57                | 57      |
|        |                              | 531      | 90  |                        | 5.18     | 51.00 2248.85   |   | 7                  | 7/20           | +             | -                        | 5427.76                | 182     |
| 12/2   | 9/21 SUNDAY COLLECTIONS      |          |   | 355.16                 |          | 2604.01         | 325.03                                    | .7                 | 3023.75        |               |                          | 5527.76                | 92      |
| 9/26   | PRETTY FLORIST               | 532      | 6-82  |                        | 50.00    | 50.00 2554.01   | - 1                                       | 20.00              | 50.00 2973.72  | +             | 1                        | 5009.20                | 20      |
| 0/28   |                              |          |   | 211.53                 |          | 2765.54         | 249.9/                                    |                    | 3223.66        | -             |                          | 500020                 | 2       |
| 9/20   |                              | 533      | c-83  |                        | 200.00   | 200.00 2565.54  |   |                    | 3223.66        |               | +                        | 558920                 | 20      |
| 00/00  |                              | 534      | C-89  |                        | 200.00   | 200.00 2365.54  |   |                    | 3223.66        | 1             | 1                        | 00 0002                | 1       |
|        |                              | 535      | <b>c-85</b>   |                        | 200.00   | 200.00 2165.54  |   |                    | 3223.66        | +             | 1                        | Sec.                   | 3 5     |
| 2/43   | CASOTA DESCRIPTION           | 534      | <b>c-86</b>   |                        | 200.00   | 200.00 1965.54  |   |                    | 3223.66        |               | 1                        | 3/89.40                | 3 3     |
| 4/12   | ארואכאו ווייארו אייי         |          |   |                        | 200 00   | 200 00 1765.59  |   |                    | 3223.66        |               |                          | 4969.40                | ١٤      |
| 67/5   | MOST HOLY SACKAMENI CON      | /CC ///2 |   |                        | 2000     | 700 00 1565 54  |   |                    | 3223.66        |               |                          | 4789.20                | 2       |
| 67/6   | - 1                          | 538      | 2   |                        | 83.93    | 77 5 79         |   | 600 00             | 500 no 2723.66 |               |                          | 4289.20                | .20     |
| 67/6   | NAVY RELIEF SOCIETY          | 239      | 539 P-88  |                        |          | 75.000          |   | 2 2 2              | 350 00 272 66  |               |                          | 4039.20                | .20     |
| 67/6   |                              | 540      | 540 P-89  |                        |          | 1365.57         |   | 20.00              | 200.000        |               | -                        | 383                    | 3839.20 |
| 67/6   | AMERICAN BIBLE SOCIETY       | 541      | 8   |                        |          | /303.3%         |   | 37.50              | 77 66.52       |               |                          | 3639.20                | 25      |
| 62/6   |                              | 542      | 64  |                        |          | /565.59         |   | 200.00             | 200.00 2013.00 | +             | -                        | 3439.20                | 7.20    |
| 06/0   | 9/20 WORLD RELIEF COMMISSION | 543      | P-92  |                        |          | 1565.54         |   | 200.00             | 200.00 /873.00 |               |                          | 3239 20                | 20      |
| 200    | WORLD VISION INTERMATIONAL   | 544      |   |                        |          | 1565.54         |   | 200.08             | 200.00 /673.66 |               | +                        | 3197.36                | 3 2     |
| 9/30   | REPLENISH PETTY CASH         | $T^{-}I$ | 04<br>86  |                        | 20.8     | 2084 1544.70    |   | 27.89              | 21.00 1652.60  |               | +                        |                        |         |
|        |                              | -        | 1   |                        |          | _               |   |                    |                |               |                          |                        |         |
|        |                              | +        | $\downarrow$  | 7801                   | _        | 1301 94 1544 70 | 96 1085 48                                | 8 1687.00          | 1652.66        |               |                          | 3197.                  | 1.36    |
| 9/30   | TOTAL                        | 1        | _   | 1040.1                 | _        |                 |   |                    | 1,652 66       |               | -                        | 3197                   | 7.36    |
| Ŀ      |                              |          | _   | ļ                      |          | 2/2/1           | <br> <br>                                 | L                  |                |               |                          |                        |         |

Figure II-5-91.—Receipts and Expenditures Record (Balances to be Carried Forward to October 1980).



CHECKS (LIST ON BACK IF NECESSARY)

40.00 20.00 45.00 10.00 153.00 3.50

<u>د</u>

\$20.00 × 2

10.00 X X

7.20

39.25

.25 X /57

.50 x 7

1.00 x 153

2.00 X 5 5.00 x 9

1.01 323.44

.01 x 109 88 × 50. .10 x 72

TOTAL

\$ 323.44

TOTAL

Figure II-5-92.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 5, 1980).

Figure II-5-93.—Chapel Fund Receipt Voucher (Protestant Service, October 5, 1980).

| CHAPEL FUN                  | (NAME OF COMPAND)   | COUNTED BY Themery Path |
|-----------------------------|---|-------------------------|
| CEIPT VOUCHER               | CHECKS (LIST ON BACK IF NECESSARY)  \$20.00  10.00 × \$ = \frac{40.00}{40.00}  5.00 × \$ = \frac{40.00}{10.00}  1.00 × \$ / \$ = \frac{40.00}{10.00}  2.00 × \$ / \$ = \frac{40.00}{10.00}  1.00 × \$ / \$ = \frac{60.00}{10.00}  2.00 × \$ / \$ = \frac{6.50}{6.3.76}  25 × \$25   \$ = \frac{6.50}{6.3.75}  25 × \$25   \$ = \frac{6.75}{6.80}  348.73  TOTAL | COUNTED BY A. A. A. A.  |
| CHAPEL FUND RECEIPT VOUCHER | COLLECTION  | COUNTED BY The Shuran   |

2.43

.01 × 24/3 =

= £6 X 50.

\$ 368.93

TOTAL

4.65

9.10

10.50 43.25

= 12 x 05.

1.00 x m/9

5.00 X /A 10.00 ✗ ૐ \$20.00 % 3

2.00

= \$ C/ X 52. = 10 x 91 =

149.00

30.00 60.00

60.00

;;

PROTESTANT

12 Oct 80

CHECKS (LIST ON BACK IF NECESSARY)

CHAPEL FUND RECEIPT VOUCHER

COUNTED BY David allegar

CERTIFIED BY F. A. Land

\$ 368.93

TOTAL

Figure II-5-94.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 12, 1980).

Figure II-5-95.—Chapel Fund Receipt Voucher (Protestant Service, October 12, 1980).

|  | 1   |   |                |                            |                            |   |   |  | ĺ                |
|--|---|---|----------------|----------------------------|----------------------------|---|---|--|------------------|
| MAYCOMET FORM 22                           | NAVCORNY DOM: 211 G PT GRV 1-73   | 4CT[8]TV BQ   | Sept. 29, 1980 |                            | Puntunde under Me.<br>C-89 | PURCHASE ORDER MANCORNY FORM 251 MAY GIGAL! JOHN 250            | PURCHASA ORDER<br>MAYCORITY FORM 2713 & PT) CRIV, 2-73,<br>2-74 Older, 708, 800 | ACTIVITY NO.   |                  |
| DD March                                   | DDC Marvin D Cmithons 10, Commonical  | 0000000   | DELVER TO.     | , June                     |                            |   |   |  |                  |
| NAVEDTRE<br>Fund Rc<br>Account<br>Pensacol | - 6   | ccumental bookstore<br>119 Cotton Avenue<br>Birmingham, Alabama 35211 |                | NETPDC (Code CH.)          | ode CH.)                   | RP2 Alice<br>RP2 Alice<br>NAVEDTRAPR<br>Fund Proti<br>Custodian | L. Ship<br>30EVCEN Chapel<br>estant Account                                     | Ecumenical Bookstore<br>119 Cotton Avenue<br>Birmingham, Alabama 35211 | ore<br>na 35211  |
| GENTLEMEN.                                 | GENTLEMEN. Being governed by instructions hereon, phases enter our order for the following: | ne order for the following  | ÿ              |                            |                            | Pensacol  | Pensacola, Florida 32509  |  |                  |
| QUANTITY                                   | DESCRIPTION   | QUANTITY  | 195            | UMD<br>PRICE               | AMOUNT                     |   | early governed by matructions hereon, please enter our order for the following: | er our order for   | the following    |
| 25   | #4676521 Religious Medals   | 3.5   | f ach          | \$3.00                     | £75 00                     | MANUT   | DESCRIPTION   |  | MCEIVED          |
|  |   | 2   |                |                            | 2000                       | 6 #863  | #8631211 King James Bibles  |  | ۰                |
|  |   |   |                |                            |                            |   |   |  | 2                |
|  | lotal Expenditure   | _   |                |                            | \$75.00 × 2.               |   | Total Expenditure   |  |                  |
| Oct. 31, 1980                              | 7   | <b>1</b>  | m. R. Louister | ale                        |                            | 0ct. 25, 1980   | 1980  |  | TIAL PROPERTY OF |
|  | RECE  | RECEIVING CLERK   |                |                            |                            |   |   | PECEIVING CLERK  | <b>΄</b>         |
| MCBIN                                      | CTORY AND ACCEPTED.   | Oct. 14, 1980 Authorized for Payment                                  | O Authorize    | ed for Pa                  | yment                      | MCEIVE  | RICEIVED AND HOUND SATISFACTORY AND ACCEPTED.                                   | Cotober 16 100   | 16 10            |
| MARKE                                      | MAKKED FOR  | 147111474   | 191            |                            |                            | MARKED FOR  | FOR:  | 2000   | -                |
| HGHA<br>PRESON                             | PRISON RECEIVED MANUE OF L.A. DAY   | Ran   |                |                            |                            | SIGNATU   | SHOWATURE AND PENTED NAME OF TO SHOW HELEIVING MATERIAL                         | F. A. James  |                  |
|  | 9   | MOOKKEPER   |                |                            |                            |   |   |  |                  |
| At At                                      | THE BILLING IS CORRECT:   |   |                | AUTHANTICATED BY (MARRIED) | (Suidais)                  | THE BIT   | THE BILLING IS CORRECT.   | -  | 0.1              |
| PART 3                                     | RECEIVING/8   | RECEIVING/BOOKKEEPER COPY   | <u></u>        |                            |                            | PART 3  | RECEIVING   | RECEIVING / ROOKKEEPED COPY  | ÁC) as           |
|  |   |   |                |                            | •                          |   | •   |  |                  |

Figure 11-5-96.—Purchase Order Part 3 (Roman Catholic Account, October 14, 1980).

| QUANTITY      |   | DESCRIPTION                |                           | CHANTIFY                                   | TIMD          | Liseti.                  | AMOUNT      |
|---------------|---|----------------------------|---------------------------|--|---------------|--------------------------|-------------|
| 6             | #8631211 Ki   | #8631211 King James Bibles | oles                      | 6  | Each          | \$7.00                   | \$63.00     |
|               |   |                            |                           | 1  | 1             | }                        |             |
|               | Total Expenditure   | diture                     |                           |  |               |                          | \$63.0075.8 |
| Oct. 25, 1980 | 1980  | 11011                      | 1.                        | 3  | A. L. Shimmen |                          |             |
|               |   |                            | RECEIVING CLERK           | ÉŘX  |               |                          |             |
| MCEVE         | RECEIVED AND FOUND SATISFACTORY AND ACCEPTED.               | FACTORY AND ACC            | _                         | ***October 16, 1980 Authorized for Payment | 30 Author     | ized for F               | ayment      |
| MARKED FOR:   | 17046800  | B 00                       | -                         |  |               |                          |             |
| SIGNATI       | SIGMATURE AND PRINTED NAME OF<br>PRESON RECEIVING MATERIAL: | 3                          | F. 4. f.                  | 4  |               |                          |             |
|               |   |                            | BOOKKEPER                 |  |               |                          |             |
| 1146 8417     | THE BLUTHO IS CORRECT.                                      | 410 87 6860 80             |                           | BATE PAID                                  |               | AUTHENCIATED BY LALIBIES | 161011011   |
| PART 3        |   | REC                        | RECEIVING/BOOKKEEPER COPY | EEPER COPY                                 |               |                          |             |

NETPDC (Code CH)

Sept. 29, 1980

WHCHASE DORER HE P-94

Figure II-5-98.—Purchase Order Part 3 (Protestant Account, October 16,

| NAVEDTRAPRODENCEN CHAPEL FUND PENSACOLA, FLORIDA 32509  PAY TO THE SCUMMICS ( ORDER OF SCUMMICS ( THE AMERICAN BANK  THE AMERICAN BANK  THE AMERICAN BANK  56183158 551 3003 |
|--|
|--|

Figure II-5-97.—Check Number 546 (Purchase Order C-89).

| MAYEDTRAPRODEVCEN CHAPEL FUND  Settler 16 10 50 15.64  PAY TO THE  ORDER OF  SETTLE AMERICAN BANK  MAYED THE OF 100 50 15.64  SOME 122  SOME 100 122  SOME 100 122  SOME 100 122  SOME 100 122  DOLL | FOR PROCESSIONS ACK. M. R. S. |
|--|---|
|--|---|

Figure II-5-99.—Check Number 547 (Purchase Order P-94).

#### **OCTOBER 19, 1980**

Figures II-5-100 and II-5-101 show the breakdown of the monies collected for the Sunday services for the 10/19 entry of figure II-5-90.

#### **OCTOBER 20, 1980**

Figure II-5-102 shows the Purchase Order and figure II-5-103 shows the check issued for this donation for the 10/20 entry of figure II-5-90. NOTE: This is the first Purchase Order charged to the Protestant account for fiscal year 1981; therefore, it is numbered P-1.

#### **OCTOBER 21, 1980**

Figure II-5-104 shows the Purchase Order and figure II-5-105 shows the check issued for this donation for the 10/21 entry of figure II-5-90. NOTE: This is the first Purchase Order charged to the Roman Catholic account for fiscal year 1981; therefore, it is numbered C-1.

#### **OCTOBER 26, 1980**

Figures II-5-106 and II-5-107 show the breakdown of the monies collected for the Sunday services for the 10/26 entry of figure II-5-90.

#### **OCTOBER 31, 1980**

As indicated earlier, the Roman Catholic and Protestant groups purchase flowers from Pretty Florist for the Sunday services. The cost of the flowers is divided equally between each group and is paid on the last Friday of the month. The cost of the flowers for fiscal year 1980 was \$20 per Sunday. However, Pretty Florist raised the cost to \$30 per Sunday for fiscal year 1981 and the Roman Catholic and Protestant groups agreed to this increase. Each account is charged

\$15 per Sunday. There were four Sundays in October, so the cost of the flowers is \$120 (Roman Catholic account—\$60 and Protestant account—\$60). Figures II-5-108 and II-5-109 show the Purchase Orders for this transaction. Figure II-5-110 shows the check issued for this purchase for the 10/31 entry (PRETTY FLORIST) of figure II-5-90.

Roman Catholics observe a Holy Day of obligation on 1 November which falls on a Saturday this year. Saturday services are not normally conducted at NETPDC. Therefore, Chaplain Brown decided to conduct a Friday evening vigil service on 31 October to afford Roman Catholic personnel the opportunity to fulfill their obligation. Figure II-5-111 shows the breakdown of the monies collected for this special service for the 10/31 entry (CATHOLIC HOLY DAY COLLECTION) of figure II-5-90.

## CLOSING ENTRIES (OCTOBER 31, 1980)

It is now time to make all the closing entries for the month of October. The first thing that must be done is to replenish the petty cash fund.

#### **Petty Cash Fund**

Figures II-5-112, II-5-113, II-5-114, and II-5-115 show the petty cash vouchers for the month. Figures II-5-116 and II-5-117 show the Purchase Orders prepared by the respective account custodians to cover their expenditures out of petty cash, Figure II-5-118 shows the check issued to the chapel fund administrator to replenish the petty cash fund shown in the 10/31 entry (REPLENISH PETTY CASH) figure II-5-90.

## Receipts and Expenditures Record

The next thing that the chapel fund administrator must do is to total all the figures on

|                             | NET               |                                    | :         |      |                 |                        |                   | II.              | -                 |                     |                | Jean 111          |                  |   |                  | - A             | <br>           | COUNTED BY             |                        |
|-----------------------------|-------------------|------------------------------------|-----------|------|-----------------|------------------------|-------------------|------------------|-------------------|---------------------|----------------|-------------------|------------------|---|------------------|-----------------|----------------|------------------------|------------------------|
| EIPT VOUCHER                |                   | CHECKS (LIST ON BACK IF NECESSARY) | \$        |      |                 | \$20.00 x / = \$ 20.00 | 10.00 x / = 10.00 | 5.00 x 5 = 25.00 | 2.00 x ( = 2.00   | 1.60 X /80 = 180.00 | .50 x 3 = (.50 | .25 X 26x = 65.50 | 10 × //9 = //.90 |   | .01 X 282 = 2.82 | TOTAL \$ 346.52 | 101AL S 326.52 | - COUNTED BY Jush Chan | CEPTIFIED BY X. A. Lan |
| CHAPEL FUND RECEIPT YOUCHER | HAPEL FUND        |                                    | 19 OCT 80 | 0800 | CATHOLIC        | 226                    |                   |                  |                   |                     |                |                   |                  |   |                  |                 |                | Lia Johnson in         | 11430                  |
| Meridia                     | (NAME OF COMMAND) | I. COLLECTION                      | DATE      | TIME | RELIGIOUS GROUP | ATTENDANCE             | STATISTA GOUTO II |                  | DEL TOTOLIS CROSS | SOURCE              |                | III. DEPOSITED    | DATE             | ъ | IV. COMMENTS     |                 |                | COUNTES BY ASSESSED    |                        |

Figure II-5-100.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 19, 1980).

| CHAPEL FUND RECEIPT VOUCHER | ON                            | CHECKS (LIST ON BACK IF NECESSARY) | 19 00780 |           | PROTESTANT            | \$20.00 x / =5 20.00 | 10.00 x 4 = 40.00  | 5.00 × 1/ = 55.00 | 2.00 x 6 c (2.00 | 1.00 × /7/ = /7/.00 | 65.) = 8 × 03. | .25 X 147 = 36.75 | 08.45 = 34.50 | .05 × /23 = 6.10 | $.01 \times /96 =96$ | TOTAL S 369.11 | 7.074 : <b>369.//</b> | COUNTED 21 David allman | SERTIFIED WY THE SERVICE STATES |
|-----------------------------|-------------------------------|------------------------------------|----------|-----------|-----------------------|----------------------|--------------------|-------------------|------------------|---------------------|----------------|-------------------|---------------|------------------|----------------------|----------------|-----------------------|-------------------------|---------------------------------|
| CHAPE                       | (NAME OF COMMAND) CHAPEL FUND | CTION                              | DATE 190 | TIME 1030 | RELIGIOUS GROUP PROTE | ATTENDANCE 247       | CHICAGO CONTRACTOR | DATE ACCEPTS      | DEI Tatous coomb | SOURCE              |                | III. DEPOSITED    | DATE          | Вү               | IV. COMMENTS         |                |                       | COUNTED BY THEMEN FELLY |                                 |

Figure II-5-101.—Chape: Fund Receipt Voucher (Profestant Service, October 19, 1980).

| MAYOURT NOME STEE IS FIT (MEY. 3-72)<br>SAN STREET, FISHER STEE IS FIT (MEY. 3-72)                                  |   |                                      | Oct. 20, 1980 | 1980        | p-1                        |
|---|---|--------------------------------------|---------------|-------------|----------------------------|
| WN3 Felicia G. Lane<br>NAVEDTRAPRODEVCEN Chapel<br>Fund Protestant Account<br>Custodian<br>Pensacola, Florida 32509 | Combined Federal Campaign<br>(Pensacola Chapter)<br>Naval Air Station<br>Pensacola, Florida 32508 | Campaign<br>apter)<br>n<br>da 32508  | OT BANDER TO  |             |                            |
| DITIBLES Soing governed by Instruction  | being governed by instructions harven, please untar our street for the followings                 | ie de fellendes                      |               |             |                            |
| QUARTITY  | gecternos   | CHANTITY                             | 15            | LESS CE     | AMOUNT                     |
| Donation to Com   | Donation to Combined Federal Cam-   | ,                                    | -             | ,           | \$500.00                   |
|   |   |                                      |               |             |                            |
| Total Expenditure   | re  |                                      |               |             | \$500.00                   |
|   | ni.   | 3,64144                              | F. K.         | Lynne       |                            |
|   | RECEIVING CLERK   | UERK                                 |               |             |                            |
| BECEIVED AND FOUND SATISFACTORY AND ACCEPTED:   |   | Oct. 20, 1980 Authorized for Payment | O Authori     | zed for     | Payment                    |
| MANICIE FOR:  |   |                                      | i i           |             |                            |
| SIGNATURE AND PENTED NAME OF PRISON RECEIVING MATERIAL:   | F. S. LANE  | 4                                    |               |             |                            |
|   | BOOKKEPER   | *                                    |               |             |                            |
| THE BALLING IS CORRECT.   | 9818 91 04801 40  | 947E 9410                            |               | 40710687104 | aurugny cargo ar ifntensal |
| PART 3  | RECEIVING/BOOKKEEPER COPY   | KEEPER COP                           | <br> -        |             |                            |

Figure II-5-102.—Purchase Order Part 3 (Protestant Account, October 20, 1980).

|              | being governed by standards revers, press          | • [      |                                      |                             |              |            |
|--------------|--|----------|--------------------------------------|-----------------------------|--------------|------------|
| QUANTITY     | ресицион   | GUANTITY | 5                                    | ## E                        | AMOUNT       |            |
|              | Donation to Sacred Heart Convent                   |          | -                                    |                             | \$350.00     |            |
|              |  |          |                                      |                             |              | <b>F</b> 7 |
|              | Total Expenditure                                  |          |                                      | 2                           | \$350.00     | ~·         |
| 9114 1604182 | DISCOURT TERMS                                     |          | San Land                             | des                         |              |            |
|              | RECEIVING CLERK                                    | ٦        |                                      | <b>5</b>                    |              |            |
| RECEIVE      | RECEIVED AND POUND SATISFACTORY AND ACCEPTED: 0Ct. | 21, 1980 | oct. 21, 1980 Authorized for Payment | d for Pay                   | ment         |            |
| MARKED FOR   | 170111008  |          | i                                    |                             |              |            |
| SPSHAT       | SECOND AND PRINTED NAME OF Z. C. A. DAY            | (        |                                      |                             |              |            |
|              | BOOKKEPER  |          |                                      |                             |              |            |
| 1 1          | THE BILLING IS CORRECT: PAIS PT CARCA NO           | M12 7110 |                                      | AUTHENTICATED BY (Inclinia) | أفلطنيط! و و |            |
| PART 3       | RECEIVING/BOOKKEEPER COPY                          | EPER COP |                                      |                             |              |            |
|              |  |          |                                      |                             |              |            |

791CHASE 84848 80.

Dct. 21, 1980

Sacred Heart Convent 4120 Terrence Drive Cullman, Alabama 35412

BIL Lawrence A. Day NAVEDTRAPRODEVCEN Chapel Fund Roman Catholic Account Custodian Pensacola. Florida 22509

PARCHAS CREEK
BANCORET PORK ETT & FT 6FT 6FT, ATT
SAY 0164-LATE-ERES

Figure II-5-104.—Purchase Order Part 3 (Roman Catholic Account, October 21, 1980).

| 20 10 80 83.50 00.00 13.50 00. | THE AMERICAN BANK  BOTH STATES  FOR A CENTENT ACT ACT ADMINISTRATOR  B6463158 651 0003 |
|--|--|
|--|--|

Figure II-5-103.—Check Number 548 (Purchase Order P-1).

Figure II-5-105.—Check Number 549 (Purchase Order C-1).

| CHAPEL FUND RECEIPT VOUCHER | CEIPT VOUCHER                      | AH.                              | CHAPFI FIIND RECEIPT VOICUE |
|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| WETPOC CHAPEL FUND          |                                    | CHA                              | FUND                        |
| I. COLLECTION               | CHECKS (LIST ON BACK IF NECESSARY) | (NAME OF COMMAND)  I. COLLECTION | CHECKS (L)                  |
|                             |                                    |                                  | 26 OCT 80                   |
| 11ME 0900                   |                                    | TIME                             | 1030                        |
| SROUP                       |                                    | RELIGIOUS GROUP                  | PROTESTANT                  |
| ATTENDANCE 2338             | <u></u>                            | ATTENDANCE AY3                   | \$20.00                     |
| II. OTHER RECEIPTS          | 18                                 |                                  | 10.00                       |
| DATE                        | 11                                 | DATE                             | 5.00                        |
| RELIGIOUS GROUP             | 2.00 x 4 = 2.00                    | 01000 810101138                  | 2.00                        |
| SOURCE                      | 1.00 x 196 = 196.00                | SOURCE                           | 1.00                        |
|                             | 05. = 1 x 05.                      |                                  |                             |
| III. <u>DEPOSITED</u>       | .25 x 178 = 43.25                  | III. <u>DEPOSITED</u>            | . 25                        |
| DATE                        | .10 x 68 = 6.80                    | DATE                             | .10                         |
| Вү                          | .05 × 103 = 5.15                   | Α8                               | 86                          |
| IV. COMMENTS                | .01 × ×8 =                         | IV. COMMENTS                     | .01                         |
|                             | T0TAL S 310.08                     |                                  | TOTAL                       |
|                             |                                    |                                  |                             |
|                             | T0TAL \$ 510.08                    |                                  | TOTAL                       |
| COUNTED BY Line Johnson CO  | COUNTED BY Jack Oler               | COUNTED BY Thanks P              | COUNTED BY                  |
| CERT                        | CERTIFIED BY 2. Q. Soy             |                                  | CERTIFIED BY                |
|                             |                                    |                                  |                             |

CHECKS (LIST ON BACK IF NECESSARY)

20.00

S II

\$20.00 × /

10.00

75.00 6.00 201.00

5.00 x /F

2.00 x 3

1.00 x 20/ =

.50

Figure II-5-106.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 26, 1960).

Figure II-5-107.—Chapel Fund Receipt. Voucher (Protestant Service, October 26, 1980).

-87

\$ \$57.77

4.30

= 98 x 30. .10 x 20/ =

.01 × F7

20.10

= cc/ x 35.

David allum

CERTIFIED BY F. S. L.

\$ 357.77

| Pretty Florist  WAST Felicia 6. Lane  B653 Pace Boulevard  Presty Florist  WAST Felicia 6. Lane  B653 Pace Boulevard  Find 32507  Forescola, Florida  | MANUGORPY FORM 1213 & PT) (MPV 3-72)<br>5/Y 0404-U-784-5300 |                                    | Oct. 31, 1980 |             | C-2             | HAVOORT FORM 2015 (8 PT) (MPL 3-75)<br>2/1 SPELIC/TE-2000            | en gare. sans              |   |                  | Oct. 31, 1980 | 1980          | P-2          |
|---|---|------------------------------------|---------------|-------------|-----------------|--|----------------------------|---|------------------|---------------|---------------|--------------|
| Securities in Oct.   4°   Each   \$15.00 \$60.00  | <b>é</b>  | rist<br>Boulevard<br>Florida 32507 | AND TO        | NETPDC (1   | Code CH)        | YN3 Felicia 6. NAVEDTRAPRODEV Fund Protesta Custodian Pensacola, Flo | É                          | retty Florist<br>8693 Pace Bouleva<br>Pensacola, Florid | rd<br>a 32507    | e maria       | NETPDC (C     | ode CH)      |
| Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   SCOID, FIDTHER SECONDS                                      | our order for the follower         |               |             |                 | Semilars: New or   | erend by instruction here. | , places order tor order fo                             | a the federation |               |               |              |
| Flower's for Sunday Services in Oct.   4°   Each   \$15.00   \$60.00   4   Flower's for Sunday Services in Oct.   4°   Each   \$15.00   |   | CALLANTITI                         | L             | E DEE       | AMOUNT          | CALANTITY  | LANCORE                    | 8   | QUANTITY         | UHIL          | E SO          | AMOUNT       |
| Total Expenditure   | 1   | 1-1-                               | <b> </b>      | \$15.00     | \$60.00         | 4 F10  | wers for Sunday Se         | rvices in Oct.<br>eceived on 5,                         | **               | Each          |               | \$60.00      |
| Total Expenditure    Total Expenditure  |   |                                    |               |             |                 |  |                            |   |                  |               |               | A 20 00      |
| THE STATE OF THE S  | Total Expenditure   |                                    |               |             | \$60.00 mx      | _  | al Expenditure             |   | Trees, Tube      |               | gesentative   | \$60.00      |
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| TOTAL THE POST OF   | MICHAES AND FOUND SATISFACTORY AND ACCEPTED.                | 0ct. 31,                           | 980 Authori   | zed for P   | ayment          | INCEIVED AN  | B FOURS SATISFACTORY AND   | -   | 31, 1980         | Authorize     | 1 TOT 1 Tay   |              |
| MATERIAL LANGE NOTICE FOR A STATE AND AND A STATE AND AND AND AND AND AND AND AND AND AND   | Tree Boom   | -                                  |               |             |                 | MANAGE FOR   |                            |   |                  |               |               |              |
| ACCUPING NOTION ANTHROLL L.A. DAY  CONTINUE AND PART 3 RECEIVING BOOKKEPER COPY  RECEIVING BOOKKEPER COPY   |   | - 0                                |               |             |                 | A SEUTAMOSE  | NO PRINTED NAME OF         | F. A. L.  | 1                |               |               |              |
| MOCKETEPE ANTICIDENT ANTICIDENT PROMISE BECOMMENT AND STATE OF THE WILLIAM OF COMMENT AND STATE OF THE WILLIAM OF COMMENT AND STATE OF THE WILLIAM OF THE WI  |   | honky                              |               |             |                 | DE -001  | WHE WATERAL                | F.6. LAWE   |                  |               |               |              |
| PALING & COMMCT: THE SECUTING / BOOKCEEPER COPY   |   | BOOKERBER                          |               |             |                 |  |                            |   | MATE PAIR        |               | ABTHENTICATED | er (lattode) |
| RECEIVING/BOOKKEEPER COPY   | ~   | P11 2410                           |               | AVTHENTICAT | es pv (Intends) | THE BALLBOOK   |                            |   |                  |               |               |              |
|   | -   |                                    | ¥6            |             |                 | PART 3   |                            | RECEIVING/BOOK)   | CEEPER COP       |               |               |              |

Figure II-5-108.—Purchase Order Part 3 (Roman Catholic Account, Figure October 31, 1980).

| PAY TO THE STATE FLOWD STATE 19 TO 65-64  PAY TO THE STATE FLOWING STATE 19 TO 65-64  ORDER OF STATE FLOWING STATE | FOR Lett. # 10.00 soul NO. T. Smither<br>86483158 651 0003 |
|--|--|
|--|--|

Figure II-5-110.—Check Number 550 (Purchase Orders C-2 and P-2).

|       |                     | CHAPEL FUND RE | CEIPT VOUCHER                   |         |            |
|-------|---------------------|----------------|---------------------------------|---------|------------|
|       | AME OF COMMAND)     | HAPEL FUND     |                                 |         |            |
| I.    | COLLECTION          |                | CHECKS (LIST ON                 | BACK IF | NECESSARY) |
|       | DATE                | 31 OCT 80      |                                 | s       |            |
|       | TIME                | 1700           |                                 |         |            |
|       | RELIGIOUS GROUP     | CATHOLIC       |                                 |         |            |
|       | ATTENDANCE          | 122            | \$20.00                         | \$      |            |
| ŢŢ    | OTHER RECEIPTS      |                | 10.00                           |         |            |
| 11.   | DATE                |                | 5.00                            |         |            |
|       | RELIGIOUS GROUP     |                | 2.00                            |         |            |
|       | SOURCE              | <del></del>    | 1.00 × 64                       | =       | 64.00      |
|       |                     |                | .50 X /                         | =       | .50        |
| III.  | DEPOSITED           |                | .25 x 82                        | =       | 20.50      |
|       | DATE                |                | .10 × 7/                        | =       | 7.10       |
|       | ВҮ                  |                | .05 X 63                        | =       | 3.15       |
| IV.   | COMMENTS            |                | .01 x 22                        | =       | .22        |
|       | ALL SAINT'S DAY     | EVENING        | TOTAL                           | \$      | 95.47      |
|       | NOT BE CONDUC       | TED ON         |                                 |         |            |
|       | SATURDAY, I NO      | V. 80.         | TOTAL                           |         | 95.47      |
| COUNT | ED BY <u>Fisa</u> J | show c         | OUNTED BY                       | le Olas | <u></u>    |
|       | ED BY Fina Jo       | CER            | TIFIED BY $\mathcal{L}_{\cdot}$ | l. Day  | <u>-</u>   |

Figure II-5-111.—Chapel Fund Receipt Voucher (Roman Catholic Service, October 31, 1980).

| NETPDC CHAPEL F                    | UND                                    | RECEIPT NUMBER 1 DATE OCTOBER 1, 1980                     |
|------------------------------------|--|---|
| PAY TO<br>JAKE LANZA               | AMOUNT (WRITTEN) EIGHTEEN & 92 DOLLARS | AMOUNT (FIGURES)<br>\$18.92                               |
| PURPOSE<br>SODAS FOR VISITORS      | ACCOUNT NAME<br>ROMAN CATHOLIC         | AMOUNT<br>\$18.92<br>Paid<br>Oct. 31, 1980<br>che no. 551 |
| APPROVED BY (SIGNATURE)  L. A. Day | RECEIPT OF ABOVE AMOUNT                | IS ACKNOWLEDGED (SIGNATURE)                               |

Figure II-5-112.—Petty Cash Voucher (Roman Catholic Account, October 1, 1980).

| NETPDC CHAPEL FUNCTION CHAPEL | ND   | RECEIPT NUMBER 2 DATL OCTOBER 1, 1980    |
|---|--|--|
| PAY TO<br>JACOB PROPHET   | AMOUNT (WRITTEN) EIGHTEEN & 92 100 DOLLARS | AMOUNT (FIGURES)<br>\$18.92              |
| PURPOSE   | ACCOUNT NAME                               | AMOUNT                                   |
| SODAS FOR VISITORS  | PROTESTANT                                 | \$18.92  Paid  Det. 31, 1980  ck no. 551 |
| APPROVED BY (SIGNATURE)<br>F. D. Jane   | RECEIPT OF ABOVE AMOUNT I                  | S ACKNOWLEDGED (SIGNATURE)               |

Figure II-5-113.—Petty Cash Voucher (Protestant Account, October 1, 1980).

| ND                                      | RECEIPT NUMBER 3                             |
|---|--|
|   | DATE<br>OCTOBER 9, 1980                      |
| AMOUNT (WRITTEN) SEVEN & 08 DOLLARS 100 | AMOUNT (FIGURES)<br>\$7.08                   |
| ACCOUNT NAME                            | AMOUNT                                       |
| PROTESTANT                              | \$7.08                                       |
|   | Pail<br>QCV. 31, 1980<br>cle. 200. 551       |
| RECEIPT OF ABOVE AMOUNT                 | IS ACKNOWLEDGED (SIGNATURE)                  |
|   | SEVEN & 08 DOLLARS  ACCOUNT NAME  PROTESTANT |

Figure II-5-114.—Petty Cash Voucher (Protestant Account, October 9, 1980).

| NETPDC CHAPEL FUI                                    | ND  | RECEIPT NUMBER 4 DATE OCTOBER 22, 1980                |
|--|---|---|
| PAY TO<br>JACOB PROPHET                              | AMOUNT (WRITTEN) THREE & $\frac{12}{100}$ DOLLARS | AMOUNT (FIGURES)<br>\$3.12                            |
| PURPOSE  PURCHASE EXTENSION CORD FOR SLIDE PROJECTOR | ACCOUNT NAME<br>PROTESTANT                        | AMOUNT<br>\$3.12<br>Paid<br>Oct. 31,1980<br>ck no 551 |
| APPROVED BY (SIGNATURE)<br>F. S. Lane                | RECEIPT OF ABOVE AMOUNT                           | IS ACKNOWLEDGED (SIGNATURE)                           |

Figure II-5-115.—Petty Cash Voucher (Protestant Account, October 22, 1980).

|   | MANCONN'T PORM 2815 IS PT) (MPT. 3-75)<br>S/TE BREALL/TID-5009  |  | 0ct. 3                          | Oct. 31, 1980 | C-3                         |
|---|---|--|---------------------------------|---------------|-----------------------------|
| VEDTRAF<br>LANGE ROM<br>Land Rom<br>Account | WILLawrence A. Day RAPE Marvin R. Smith MAYEDTRAPRODEVCEN Chapel MAYEDTRAPRODEVCEN Chapel Fund Roman Catholic Fund Administrator Account Custodian Pensacola, Florida 32509 | RPC Marvin R. Smithers<br>NAVEDTRAPROBEVCEN Chapel<br>Fund Administrator<br>Pensacola, Florida 32509 | ST MAN                          |               |                             |
|   | being generaal by instructions harron, phoses onto our order for the following:   | order for the fullents   |                                 |               |                             |
| OUMANTITY                                   | BECHTON   | GUASHITY   | 1                               | E DE          | AMOUNT                      |
|   | To replemish the petty cash fund  |  | •                               | 1             | \$18.92                     |
|   | B ≥   |  |                                 |               |                             |
|   | (Petty Cash Voucher Number 1  |  |                                 |               |                             |
|   | 310:30)   |  |                                 | {             |                             |
|   | Total Expenditure   |  |                                 |               | \$18.92 W. C. 8.            |
| 4211 46841113                               | 613C00NT 7.6865   | Henry W  | G. A. T.                        | Pen           |                             |
|   | RECEIV  | RECEIVING CLERK  | :                               |               |                             |
| MCIVE                                       | MCEIVED AND FOUND SATSFACTORY AND ACCEPTED:   | oct. 31, 198   | 31, 1980 Authorized for Payment | ed for Pa     | yment                       |
| MARICED FOR:                                | NOE:  | 111111111111111111111111111111111111111  | i                               |               |                             |
| SIGNATI                                     | PERSON RECEIVING MATERIAL C.A. DAY  | Pag  |                                 |               |                             |
|   | X   | NOOKKEPER  |                                 |               |                             |
| 74 M  | THE BILLIAND IS CORRECT!  |  |                                 | ANTHENTICATE  | RETHENT CATED BY (ÉDICACIA) |
| 2   | RECEIVING/BC  | RECEIVING/BOOKKEEPER COPY  | ×                               |               |                             |

\$29.12

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QUANTITY

CONTINUES. Saing governed by instructions hereon, pleass unity our order for the following

DESCRIPTION

Oct. 31, 1980

R RPC Marvin R. Smithers NAVEDTRAPRODEVCEN Chapel Fund Administrator Pensacola, Florida 32509

WN3 Felicia G. Lane NAVEDTRAPRODEVCEN Chapel Fund Protestant Account Custodian Pensacola, Florida 32509

PWICHAM CHORN MANCOUNT HORN 2013 IS PT) DRP. 3-73 LTR 810ALL/TR-500

Figure II-5-116.—Purchase Order Part 3 (Roman Catholic Account, October 31, 1980).

| 7   |  | DOLLARS                 |                                      |   |       |
|---|--|-------------------------|--------------------------------------|---|-------|
| NO. 55/   | 48.04  | 8                       |                                      | reigh.  |       |
| October 31 10 80 13.64                                    | Trator s_  |                         |                                      | M. R. SOWIET                                      |       |
| 0.00  | Uminio   | 1100                    |                                      | ,   | ,     |
| L FUND  | of French  | and o                   | Conk                                 | X 8.79.12   |       |
| NAVEDTRAPRODEVCEN CHAPEL FUND<br>PENSACOLA, FLORIDA 32509 | ORDER OF WETPOR Chapel Friend Alministrators 45.04 | Forty - sept and 04/100 | Mexican bank<br>Peplemiah Piety Conk | Catholic Act. \$ 16.92<br>Protestant good, 879.12 | 3     |
| NAVEDTRAPRODEVCEN CHA<br>PENSACOLA, FLORIDA 32509         | PAY TO THE MET                                     | Fort                    | I'ME AMERICAN BANK                   | Profes  |       |
| NA VE   | AY T   | 1.                      | _                                    | FOR _   | 70407 |

Figure II-5-118.—Check Number 551 (Purchase Orders C-3 and P-3).

|               | To ren  | To replepish the netty cash fund                                    | ety cash fund   | ,                                    |                                   | ,                          | \$29.12         |     |
|---------------|---|---|---|--------------------------------------|-----------------------------------|----------------------------|-----------------|-----|
|               | NOTE:   | NOTE: The Protestant account was charged with \$29.12 out of petty  | account was<br>out of petty   |                                      |                                   |                            |                 |     |
|               | (Petty  | cash for the purchase of sodas<br>(Petty Cash Voucher Number 2 -    | se of sodas<br>Number 2 -   |                                      |                                   |                            |                 |     |
|               | \$18.92);<br>poster (                                 | ); for materia<br>(Petty Cash N                                     | \$18.92); for materials to make a poster (Petty Cash Voucher Number   |                                      |                                   |                            |                 |     |
|               | Sord (F   | 3 - \$7.08); and, for an extensi<br>cord (Petty Cash Voucher Number | 3 - \$7.08); and, for an extension<br>cord (Petty Cash Voucher Number |                                      |                                   |                            |                 |     |
|               | 4 - \$3.17  | (21:  |   |                                      |                                   |                            |                 | 7   |
|               |   |   |   |                                      |                                   |                            |                 | Ç   |
|               | Total   | Total Expenditure   |   |                                      |                                   |                            | \$29.12 74.K.X. | si. |
| 8474 8504.869 |   | DESCOUNT TERUS  | 111   | Harvani                              | HELANDE OF APPORTURE APPRECATIONS | 201212121                  |                 |     |
|               |   |   | RECEIVING CLERK   | JERK                                 |                                   |                            |                 |     |
| BCINE         | MAN FOL   | RICEIVES AND FOUND SATISFACTORY AND ACCRPTED.                       |   | Oct. 31, 1980 Authorized for Payment | Authorized                        | 1 for Pay                  | ment            |     |
|               |   | \$108£800B  |   | PEPABTUEN.                           | à                                 |                            |                 |     |
|               | ğ   |   |   | -                                    |                                   |                            |                 |     |
| SIGNATI       | SIONATURE AND PRINTED HAM<br>PERSON INCEVING MATERIAL | HOMATURE AND PRINTED NAME OF HEISON BICEVING MATERIAL:              | F. St. LANE   | and.                                 |                                   |                            |                 |     |
|               |   |   | BOOKKEPER   | ž.                                   |                                   |                            |                 |     |
| i i           | THE BALLING IS CORRECT.                               |   | PAID BY CORCE SO  | BATE PAIG                            |                                   | euragaricatgo ev (Inticia) | e (inude)       |     |
| PART 3        |   |   | RECEIVING/BOOKKEEPER COPY   | KEEPER COP                           | <b>\</b>                          |                            |                 |     |
|               |   |   |   |                                      |                                   |                            |                 |     |

Figure II-5-117.—Purchase Order Part 3 (Protestant Account, October 31, 1980).

| NAN)  | NETPDC CHAPEL FUND (NAME OF COMMAND) |              |                   | RECE                   | PTS AND | D EXPENDI      | RECE!ºTS AND EXPENDITURES RECORD   | ORD                |                | PER100:  |               | 10078   | FROM 10CT 80 TO 31 OCT 80 FY 81 |
|-------|--------------------------------------|--------------|-------------------|------------------------|---------|----------------|--|--------------------|----------------|----------|---------------|---------|---------------------------------|
|       |                                      |              |                   | ROMAN CATHOLIC ACCOUNT | THOL IC | ACCOUNT        | PROTE  | PROTESTANT ACCOUNT | COUNT          | ОТНІ     | OTHER ACCOUNT | IN      |                                 |
| DATE  | DESCRIPTION                          | CHECK<br>NO. | P.0.              | RECEIPTS               | EXPEND. | BALANCE        | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | EXPEND.            | BALANCE        | RECEIPTS | EXPEND.       | BALANCE | COMPOSITE BALANCE               |
| 101   | BALANCE BROUGHT FORWARD              |              |                   |                        |         | 1544.70        |  |                    | 1652.66        |          |               |         | 3199,36                         |
| 5/0/  | SUNDAY COLLECTIONS                   |              |                   | 291.68                 |         | 1836.36        | 323.44   |                    | 1976.10        |          |               |         | 38/2.46                         |
| 10/12 | SUNDAY COLLECTIONS                   |              |                   | 348.73                 |         | 2185.09        | 368.93   |                    | 23%5.03        |          |               |         | 4530.12                         |
| 1/01  | 10/14 ECUMENICAL BOOKSTORE           | 546          | 6 <del>8</del> -5 |                        | 75.00   | 75.00 2110.09  |  |                    | 2345.03        |          |               |         | 4455.12                         |
| 10/4  | 10/16 ECUMENICAL BOOKSTORE           | 547          | P-94              |                        |         | 2110.09        |  | 63.00              | 63.00 2282.03  |          |               |         | 4392.12                         |
| 10/15 | 10/19 SUNDAY COLLECTIONS             |              |                   | 326.52                 |         | 2436.61        | 369.11   |                    | 2651.19        |          |               |         | 5087.75                         |
| 10/20 | 10/20 COMBINED FEDERAL CAMPAIGN      | 548          | 1-0               |                        |         | 2436.61        |  | 500.00             | 500.00 2151.14 |          |               |         | 4587.75                         |
| 10/21 | SACRED HEART CONVENT                 | 665          | ۵-/               |                        | 350.00  | 350.00 2086.61 |  |                    | \$151.19       |          |               |         | 4237.75                         |
| 92/0/ | SUNDAY COLLECTIONS                   |              |                   | 3/0.08                 |         | 2396.69        | 357.77   |                    | 2508.97        |          |               |         | 4905.60                         |
| 16/01 | PRETTY FLORIST                       | 550          | ¥-9               |                        | 60.00   | 60.00 2336.69  |  | 60.00              | 60.00 244891   |          |               |         | 4785.60                         |
| 16/01 | 10/31 CATHOLIC HOLYBAY COLLECTION    |              |                   | 95.47                  |         | 2432.16        |  |                    | 2448.91        |          |               |         | 4881.07                         |
| 16/01 | REPLENISH PETTY CASH                 | 155          | , q               |                        | 78.92   | 18.92 2413.24  |  | 29.13              | 29.122419.79   |          |               |         | 4833.03                         |
|       |                                      |              |                   | -                      |         |                |  |                    |                |          |               | - 12    |                                 |
|       |                                      |              |                   | •                      | -       | •              | ٠  | •                  | •              |          |               |         | •                               |
| 10/31 | TOTAL                                |              |                   | 1372.46                | 503.92  | 2413.29        | 503.92 2413.24 1419.25   | 652.12             | 652.12 2419.79 |          |               |         | 4833.03                         |
| 10/31 | BALANCE FORWARD                      |              |                   |                        |         | 2413.24        |  |                    | 2419.79        |          |               |         | 4833.03                         |
|       |                                      |              |                   |                        |         |                |  |                    |                |          |               |         |                                 |
|       |                                      |              |                   |                        |         |                |  |                    |                |          |               |         |                                 |
|       |                                      |              |                   |                        |         |                |  |                    |                |          | :             |         |                                 |
|       |                                      |              |                   |                        |         |                |  |                    |                |          |               |         |                                 |
|       |                                      |              |                   |                        |         |                |  |                    |                |          |               |         |                                 |
|       |                                      |              | $\top$            |                        |         |                |  |                    |                |          |               |         |                                 |
|       |                                      |              | 1                 |                        |         |                |  |                    |                |          |               | Ì       |                                 |
|       |                                      |              |                   |                        |         |                |  |                    |                |          |               |         |                                 |

Figure II-5-119.—Receipts and Expenditures Record (Totals for the Month of October 1980).

the Receipts and Expenditures Record. Figure II-5-119 shows the totals for the month of October.

The following arithmetic functions summarize this procedure:

| ROMAN CATHOLIC ACCOUNT      |            |
|-----------------------------|------------|
| BALANCE (10/1)              | \$1,544.70 |
| ROMAN CATHOLIC RECEIPTS     |            |
| (10/1-10/31)                | + 1,372.46 |
| TOTAL                       | \$2,917.16 |
| ROMAN CATHOLIC EXPENDITURES |            |
| (10/1–10/31)                | -503.92    |
| ROMAN CATHOLIC ACCOUNT      |            |
| BALANCE (10/31)             | \$2,413.24 |
| PROTESTANT ACCOUNT BALANCE  |            |
| (10/1)                      | \$1,652.66 |
| PROTESTANT RECEIPTS         |            |
| (10/1–10/31)                | + 1,419.25 |
| TOTAL                       | \$3,071.91 |
| PROTESTANT EXPENDITURES     |            |
| (10/1–10/31)                | - 652.12   |
| PROTESTANT ACCOUNT BALANCE  |            |
| (10/31)                     | \$2,419.79 |
| ROMAN CATHOLIC ACCOUNT      |            |
| BALANCE (10/31)             | \$2,413.24 |
| PROTESTANT ACCOUNT BALANCE  |            |
| (10/31)                     | + 2,419.79 |
| COMPOSITE BALANCE (10/31)   | \$4,833.03 |
|                             |            |

One final entry is required on this record. The chapel fund administrator makes the closing entry shown in figure II-5-120. He is now ready

to start the accounting procedures for the month of November (fiscal year 1981).

#### **SUMMARY**

The accounting procedures for a Command Religious Program (CRP) chapel fund were explained in this chapter and the preceding chapter of this module. Figures II-5-121, II-5-122, and II-5-123 show the Receipts and Expenditures Records for August (fiscal year 1980), September (fiscal year 1980), and October (fiscal year 1981), which were covered on a daily basis. It is important to remember that local command directives will outline the specific accounting requirements and procedures for their CRP chapel fund. However, each command MUST meet the general guidelines contained in NAVSO P-3519 (Nonappropriated Fund, General Financial Management, Policies and Principles); NAVSO P-3520 (Nonappropriated Fund Accounting Procedures, Chapter VI); and, OPNAVINST 1730.1 (Chaplains Manual). The Religious Program Specialist must remain continually aware of any changes that occur which relate to the above documents.

Serving as a chapel fund administrator or as an account custodian enables the RP to become totally involved with the Command Religious Program. Maintaining financial records is a challenge and, at the same time, one of the most rewarding jobs that the RP may perform.

| ,             | (NAME OF COMMAND)                 |              |            |                        |         |                |                        |                    |                | PERIOD:  | F ROM         | 3      | FROM 102 1 00 37 001 80 FY 67 |
|---------------|-----------------------------------|--------------|------------|------------------------|---------|----------------|------------------------|--------------------|----------------|--|---------------|--------|-------------------------------|
|               |                                   |              |            | ROMAN CATHOLIC ACCOUNT | HOLIC A | CCOUNT         | PROTES                 | PROTESTANT ACCOUNT | OUNT           | ОТНЕВ  | OTHER ACCOUNT |        |                               |
| DATE          | DESCRIPTION                       | CHECK<br>NO. | P.0.       | RECEIPTS E             | XPEND.  | BALANCE        | RECEIPTS               | EXPEND.            | BALANCE        | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | XPEND. B      | ALANCE | COMPOSITE BALANCE             |
| 1/01          | BALANCE BROUGHT FORWARD           |              |            |                        |         | 1544.70        |                        |                    | 1652.66        |  |               |        | 3197.36                       |
| 10/5          | SUNDAY COLLECTIONS                |              |            | 291.68                 |         | 1836.36        | 323.44                 |                    | 1976.10        |  |               |        | 38/2.46                       |
| 10/12         |                                   |              |            | 348.73                 |         | 2185.09        | 368.93                 |                    | 2345.03        |  |               |        | 4530.12                       |
| <i>\$1/01</i> |                                   | 246          | c-89       |                        | 75.00   | 75.00 2110.09  |                        |                    | 2345.03        |  |               |        | 4455.12                       |
| %             |                                   | 547          | 16-d       |                        |         | 2110.09        |                        | 63.00              | 63.00 2282.03  |  |               |        | 4392.12                       |
| 6             | 10/19 SUNDAY COLLECTIONS          |              |            | 326.52                 |         | 2436.61        | 369.11                 |                    | 41.1392        |  |               |        | 5087.75                       |
| 20            | AIGN                              | 548          | 1-0        |                        |         | 2436.61        |                        | 500.00             | 500.00 2151.14 |  |               |        | 4587.75                       |
| 10/21         | SACRED HEART CONVENT              | 645          | /-2        |                        | 350.00  | 350.00 2086.61 |                        |                    | 2151.19        |  |               |        | 4237.75                       |
| 92/0/         | SUNDAY COLLECTIONS                |              |            | 310.08                 |         | 2396.69        | 357.77                 |                    | 2508.91        |  |               |        | 4905.60                       |
| 18/01         | PRETTY FLORIST                    | 550          | 6-3        |                        | 60.00   | 60.00 2336.69  |                        | 60.00              | 60.00 244891   |  |               |        | 4785.60                       |
| ~             | 10/31 CATHOLIC HOLYBAY COLLECTION |              |            | 95.47                  |         | 2432.16        |                        |                    | 2448.91        | _  |               |        | 4881.07                       |
| 16/01         | REPLENISH PETTY CASH              | 155          | ņ.,<br>9.9 |                        | 18.92   | 18.92 2413.24  |                        | 29.72              | 29.12.24/9.79  |  |               |        | 4833.03                       |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |
|               |                                   | ٠            |            |                        |         |                |                        |                    |                |  |               |        |                               |
| 16/01         | TOTAL                             |              |            | 1372.46                | 503.92  | 2413.24        | 503.92 2413.24 1419.25 | 652.12             | 652.12 2419.79 |  |               |        | 4833.03                       |
| 16/01         | BALANCE FORWARD                   |              |            |                        |         | 2413.24        |                        |                    | 2419.79        |  |               |        | 4833.03                       |
|               |                                   |              |            |                        |         | 4              |                        |                    | •              |  |               |        | <b>*</b>                      |
| $\neg$        |                                   |              |            |                        |         |                |                        |                    |                |  |               | Ì      |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                | ,  |               |        |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |
|               |                                   |              |            |                        |         |                |                        |                    |                |  |               |        |                               |

Figure II-5-120.—Receipts and Expenditures Record (Balances to be Carried Forward to November 1980).

| NETPDC CHAPEL FUND (HAME OF COMMAND) |              | Ľ            | RECEIPTS AND EXPEN | PTS AND | EXPENDI       | RECEIPTS AND EXPENDITURES RECORD | S RECORD | Time            | PERIOD: FROM / AUX                                | FROM / AUG 80 TO 3/ AUG 80 FY 80 |
|--------------------------------------|--------------|--------------|--------------------|---------|---------------|----------------------------------|----------|-----------------|---|----------------------------------|
| CHE                                  | CHECK P      | NO. N        | RECEIPTS EXPEND.   | XPEND.  | BALANCE       | RECEIPTS                         | EXPEND.  | BALANCE         | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | ICE COMPOSITE BALANCE            |
| BALANCE BROUGHT FORWARD              | _            | $\vdash$     |                    |         | 1052.28       |                                  |          | 1214.86         |   | 2267.24                          |
| SUNDAY COLLECTIONS                   |              |              | 285.23             |         | 1337.51       | 282.61                           |          | 1497.57         |   | 2835.08                          |
| )RE                                  | 522 C        | c-75         |                    | 75.00   | 75.00 1262.51 |                                  |          | 1497.57         |   | 2760.08                          |
|                                      | 523 P        | p-82         |                    |         | 1262.51       |                                  | 142.51   | 142.51 1355.06  |   | 2617.57                          |
| BIID SUNDAY COLLECTIONS              |              |              | 221.18             |         | 1483.69       | 250.85                           |          | 16.5091         |   | 3089.60                          |
| ECUMENICAL BOOKSTORE 53              | 18-d 4ES     | 18-          |                    |         | 1483.69       |                                  | 63.00    | 63.00/542.91    |   | 3026.60                          |
| 8                                    | 525 C-76     | -76          |                    | 200.00  | 200.001283.69 |                                  |          | 1542.91         |   | 2826.60                          |
| 8/16 ESCAMBIA SHERIFF'S RANCH 52     | 526 P        | P-83         |                    |         | 1283.69       |                                  | 100.00   | 100.00 1442.91  |   | 2726.60                          |
| 8/17 SUNDAY COLLECTIONS              |              |              | 325.10             |         | 1608.79       | 302.46                           |          | 1745.37         |   | 3354./6                          |
| 5                                    | 527 C        | c-77         |                    | 200.00  | 200.001408.79 |                                  |          | 1745.37         |   | 3154.16                          |
| 8/24 SUMBAY COLLECTIONS              |              | ,            | 241.00             |         | 1649.79       | 271.15                           |          | 2016.52         |   | 3666.37                          |
|                                      | 528 5        | Ç-78<br>6-84 |                    | 50.00   | 50.00 1599.79 |                                  | 50.00    | 50.00 1966.52   |   | 3566.31                          |
| SUNDAY COLLECTIONS                   |              |              | 299.50             |         | 1899.29       | 309.12                           |          | 2275.69         |   | 4174.93                          |
| REPLENISH PETTY CASH 52              | 529 6        | 6-79<br>6-85 |                    | 18.92   | 18.92 1880.37 |                                  | 21.46    | 21.46 2254.18   |   | 4134.55                          |
|                                      | +            | $\top$       |                    |         |               |                                  |          |                 |   |                                  |
|                                      | +            |              |                    |         |               |                                  |          |                 |   |                                  |
|                                      | +            | †            | 10 0261            | (42.0)  | 25 voo.       | 64 3 07 1000 10 243              | 276 03   | 27.4 OF 2754 IQ |   | 137 65                           |
|                                      | <del> </del> |              |                    |         | /880.37       |                                  |          | 2254.18         |   | 4134.55                          |
|                                      | $\vdash$     |              |                    |         |               |                                  |          |                 |   |                                  |
|                                      |              |              |                    |         |               |                                  |          |                 |   |                                  |
|                                      | +            | 十            |                    |         |               |                                  |          |                 |   |                                  |
|                                      | $\dagger$    | $\dagger$    |                    |         |               |                                  |          |                 |   |                                  |
| -                                    | 1            | 1            |                    |         |               |                                  |          |                 |   |                                  |

Figure II-5-121.—Receipts and Expenditures Record (Summary of all Transactions for August 1980).

| (NATE | (0)                             |              |              |                        |          |                |   |                    |                |                                     |                 |          |                   |
|-------|---------------------------------|--------------|--------------|------------------------|----------|----------------|---|--------------------|----------------|-------------------------------------|-----------------|----------|-------------------|
|       |                                 |              |              | ROMAN CATHOLIC ACCOUNT | THOUSE A | ACCOUNT.       | PROTES  | PROTESTANT ACCOUNT | COUNT          | OTHER                               | OTHER ACCOUNT   |          |                   |
| DATE  | DESCRIPTION                     | CHECK<br>NO. | P.O.         | RECEIPTS EXPEND.       | EXPEND.  | BALANCE        | RECEIPTS  | EXPEND.            | BALANCE        | RECEIPTS EXPEND. BALANCE RECEIPTS E | EXPEND. BALANCE | ــــــ   | COMPOSITE BALANCE |
| 1/6   | BALANCE BROUGHT FORWARD         |              |              |                        |          | 1880.37        |   |                    | 2254.18        |                                     |                 | <u> </u> | 4/34.55           |
| 6/7   | SUNDAY COLLECTIONS              |              |              | 280.16                 |          | 2/60.53        | 297.18  |                    | 255/.36        |                                     |                 |          | 4711.89           |
| 61/6  | 9/14 SUNDAY COLLECTIONS         |              |              | 199.32                 |          | 2359.85        | 213.36  |                    | 27.64.72       |                                     |                 |          | 5124.57           |
| 21/6  | CMO CLUB                        | 530          | C-8/<br>P-86 |                        | 60.00    | 60.00 2299.85  |   | 66.00              | 66.00 2698.72  |                                     |                 |          | 4998.57           |
| 81/6  | 9/18 ECUMENICAL BOOKSTORE       | 531          | c-80         |                        | 51.00    | 51.00 2248.85  |   |                    | 2098.72        |                                     |                 | <u> </u> | 4947.57           |
| 17/6  | 9/21 SUNDAY COLLECTIONS         |              |              | 355.16                 |          | 10.4092        | 325.03  |                    | 3023.75        |                                     |                 | [        | 5627.76           |
| 97/6  | PRETTY FLORIST                  | 532          | 28-3         |                        | 50.00    | 50.00 2554.01  |   | 50.00              | 50.00 2973.75  |                                     |                 | <u> </u> | 5527.76           |
| 82/6  | SUNDAY COLLECTIONS              |              |              | 211.53                 |          | 2765.54        | 249.91  |                    | 3223.66        |                                     |                 |          | 5989.20           |
| 67/6  | MARYNOLL MISSIONARIES           | 533          | c-83         |                        | 200.00   | 200.00 2565.54 |   |                    | 3223.66        |                                     |                 |          | 5789.20           |
| 67/6  | FRANCISCAN FATHERS              | 534          | C-84         |                        | 200.00   | 200.00 2365.54 |   |                    | 3223.66        |                                     |                 | <u> </u> | 5589.20           |
| 67/6  | 9/29 SISTERS OF CHARITY         | 535          | <b>C-85</b>  |                        | 200.00   | 200.00 Z165.54 |   |                    | 3223.66        |                                     |                 |          | 5389.20           |
| 67/6  | SACRED HEART HOSPITAL           | 536          | c-86         |                        | 200.00   | 200.00 1965.54 |   |                    | 3223.66        |                                     |                 |          | 5/89.20           |
| 67/6  | MOST HOLY SACRAMENT CONV        | SWT 537 C-87 | C-87         |                        | 200.00   | 200.00 1765.54 |   |                    | 3223.66        |                                     |                 |          | 4989.20           |
| 67/6  | ST. BERNARD SEMINARY            | 538          | 538 C-88     |                        | 200.00   | 200.00 1565.54 |   |                    | 3223.66        |                                     |                 |          | 4789.20           |
| 67/6  | NAVY RELIEF SOCIETY             | 539          | 539 P-88     |                        |          | 1565.54        |   | 500.00             | 500.00 2723.66 |                                     |                 |          | 4289.20           |
| 67/6  | AMERICAN RED CROSS              | 540          | 68-          |                        |          | 1565.54        |   | 250.00             | 250.002473.66  |                                     |                 |          | 4039.20           |
| 67/6  | AMERICAN BIBLE SOCIETY          | 541          | P.90         |                        |          | 1565.54        |   | 200.00             | 200.00 2273.66 |                                     |                 |          | 3839.20           |
| 67/6  | 9/29 CHURCH WORLD SERVICE       | 542          | 167          |                        |          | 1565.54        |   | 200.00             | 200.00 2073.66 |                                     |                 |          | 3639.20           |
| 62/6  | WORLD RELIEF COMMISSION         | 543          | P-92         |                        |          | 1565.54        |   | 200.00             | 200.00 1873.66 |                                     |                 |          | 3439.20           |
| 67/6  | 9/29 WORLD VISION INTERNATIONAL | 544          | P-93         |                        |          | 1565.54        |   | 200.00             | 200.00 /673.66 |                                     |                 |          | 3239.20           |
| 9/30  | REPLENISH PETTY CASH            | 545          | 9-19<br>29-1 |                        | 20.84    | 20.84 1544.70  |   | 21.00              | 21.00 1652.66  |                                     |                 | <u> </u> | 3197.36           |
|       |                                 |              |              |                        |          |                |   |                    |                |                                     |                 |          |                   |
|       |                                 |              |              | ,                      |          |                |   |                    |                |                                     |                 |          |                   |
| 7,30  |                                 |              |              | 1046.17                | /38/.84  | 1544.70        | 1046.17 1381.84 1544.70 1085.48 1687.00 1652.66 | 1687.00            | 1652.66        |                                     |                 | _<br>    | 3197.36           |
| 9/30  | BALANCE FORWARD                 |              |              |                        |          | 1544.70        |   |                    | 1652.66        |                                     | <u> </u>        |          | 3197.36           |

Figure II-5-122.—Receipts and Expenditures Record (Summary of all Transactions for September 1980).

| NE<br>(NAME  | METPDC CHAPEL FUND (NAME OF COMMAND) |              |      | RECET                  | TS AND  | EXPENDI        | RECE19TS AND EXPENDITURES RECORD | ORD                |                | PERIOD: F  | ROM 10CT 8   | FROM 10CT 80 TO 31 OCT 80 FY 81 |
|--------------|--------------------------------------|--------------|------|------------------------|---------|----------------|----------------------------------|--------------------|----------------|--|--------------|---------------------------------|
|              |                                      |              |      | ROMAN CATHOLIC ACCOUNT | HOLIC A | ACCOUNT        | PROTES                           | PROTESTANT ACCOUNT | :OUNT          | OTHER ACCOUNT  | COUNT        |                                 |
| DATE         | DESCRIPTION                          | CHECK<br>NO. | P.0. | RECEIPTS E             | XPEND.  | BALANCE        | RECEIPTS                         | EXPEND.            | BALANCE        | RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE RECEIPTS EXPEND. BALANCE | IND. BALANCE | COMPOSITE BALANCE               |
| 1/01         | BALANCE BROUGHT FORWARD              |              |      |                        |         | 1544.70        |                                  |                    | 1652.66        |  |              | 3197.36                         |
| 5/01         | SUNDAY COLLECTIONS                   |              |      | 291.68                 |         | 1836.36        | 323.44                           |                    | 1976.10        |  |              | 38/2.46                         |
| 10/12        |                                      |              |      | 348.73                 |         | 2185.09        | 368.93                           |                    | 23%5.03        |  |              | 4530.12                         |
| <i>†1/01</i> | ECUMENICAL BOOKSTORE                 | 546          | c-89 |                        | 75.00   | 75.00 2110.09  |                                  |                    | 2345.03        |  |              | 4455.12                         |
| 10/16        |                                      | 547          | 76-d |                        |         | 2110.09        |                                  | 63.00              | 63.00 2282.03  |  |              | 4392.12                         |
| 61/01        | 10/19 SUNDAY COLLECTIONS             |              |      | 326.52                 |         | 2436.61        | 369.11                           |                    | 2651.14        |  |              | 5087.75                         |
| 10/20        | AIGN                                 | 845          | 1-0  |                        |         | 2436.61        |                                  | 500.00             | 500.00 2151.14 |  |              | 4587.75                         |
| 10/21        |                                      | 645          | 1-2  |                        | 350.00  | 350.00 2086.61 |                                  |                    | 2151.14        |  |              | 4237.75                         |
| 92/01        | SUNDAY COLLECTIONS                   |              |      | 310.08                 |         | 2396.69        | 357.77                           |                    | 2508.91        |  |              | 4905.60                         |
| 16/01        | PRETTY FLORIST                       | 550          | 2-3  |                        | 60.00   | 60.00 2336.69  |                                  | 60.00              | 60.00 244891   |  |              | 4785.60                         |
| 16/01        | COLLECTION                           |              |      | 95.47                  |         | 2432.16        |                                  |                    | 2498.91        |  |              | 4881.07                         |
| 16/01        | REPLENISH PETTY CASH                 | 551          | P.3  |                        | 18.92   | 18.92 2413.24  |                                  | 29.72              | 29.122419.79   |  |              | 4833.03                         |
|              |                                      |              |      |                        |         |                |                                  | •                  |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
| 16/01        | TOTAL                                |              |      | 1372.46                | 503.92  | 2413.29        | 503.92 2413.24 1419.25           |                    | 652.12 2419.79 |  |              | 4833.03                         |
| 18/01        | BALANCE FORWARD                      |              |      |                        |         | 2413.24        |                                  |                    | 2419.79        |  |              | 4833.03                         |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  |              |                                 |
|              |                                      |              |      |                        |         |                |                                  |                    |                |  | _            |                                 |

Figure II-5-123.—Receipts and Expenditures Record (Summary of all Transactions for October 1980).